APPENDIX 1

OSCR
Scottish Charity Regulator
Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	03	25	To	28	02	26

Reference and administration details

Charity name	BOWMORE COMMUNITY ASSOCIATION		
Other names charity is known by			
Registered charity number	**SC** 052084		
Charity's principal address	Greenfields		
	Birch Drive		
	Bowmore		
	Isle of Islay	**Postcode**	PA43 7JA

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Katherine MacDougall	Treasurer		
2	Robert MacDougall	Chairperson		
3	Hayley Morris	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	The charity's governing document is a constitution.
Trustee recruitment and appointment	The charity has three trustees. The three trustees were re-elected at the AGM unanimously.

Objectives and activities

Charitable purposes	The Bowmore Community Association was founded in 2022. The organisation's purposes are: (a) The advancement of community development in and around the area of Bowmore and the wider public of Islay. (b) The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
Summary of the main activities in relation to these objects	Throughout the year our main activities have been the Duck Derby, Sports & Community Day, Fireworks night and a community Christmas light switch on.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	Over the last year the Bowmore Community Association have held a number of events that have brought the community of Bowmore and the wider community of Islay together. At the beginning of the year we held our annual duck derby, that despite poor weather had a great turnout. We were also approached to do a bar at a wedding which also provided a great opportunity for fundraising. In July we held our Sports and Community Day which was a huge success and our biggest fundraiser. This day promotes social and physical wellbeing and was well attended by the community. Later on in the year we held a fireworks night and in December we held a christmas event which involved a santa meet as well as the village Christmas light switch on. This was a free event where kids got to meet Santa and receive a gift. We did extra fundraising to be able to purchase Christmas lights and this was well supported in the community to be able to purchase new lights and fittings. Throughout the year we have been lucky to have volunteers both that are in the committee and who are in the community that have helped us at our events. Overall we have had a very successful year and all our events have been well attended which has enhanced our fundraising efforts allowing us to purchase longlasting equipment to help us to continue strengthening community bonds.

Financial review

Brief statement of the charity's policy on reserves	
Details of any deficit	
Donated facilities and services (if any)	

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) ***OSCR will accept digital or typed signatures***		
Full name(s)	KATHERINE MACDOUGALL	ROBERT MACDOUGALL
Position (e.g. Chair)	TREASURER	CHAIRPERSON
Date	01/09/26	01/09/26

Enter charity name below

Enter SC No. below

SC 052084

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Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	01	03	2025		28	02	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	6800	6307			13107 -	2187
Legacies					-	
Grants		5217			5217 -	7706
Receipts from fundraising activities	26305				26305 -	21882
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	33105 -	11524 -	-	-	44629 -	31775 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	33105 -	11524 -	-	-	44629 -	31775 -
A3 Payments						
Expenses for fundraising activities	16150				16150 -	23848
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3632	8872			12504 -	2082
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100 -	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	19882 -	8872 -	-	-	28754 -	25930 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	19882 -	8872 -	-	-	28754 -	25930 -
Net receipts / (payments)	33105 -	11524 -	-	-	44629 -	31775 -
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	13223 -	2652 -	-	-	15875 -	5845 -

- SC052084

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	13221				13221 -	7376
	Surplus / (deficit) shown on receipts and payments account	13223	2652			15875 -	5845
						-	
						-	
	Cash and bank balances at end of year	26444 -	2652 -	-	-	29096 -	13221 -
	(Agree balances with receipts and payments account(s))	-					

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		KATHERINE MACDOUGALL	1/9/26
		ROBERT MACDOUGALL	1/9/26

**** Please note - OSCR will accept digital or typed signatures***

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted funds are those that my be used at the discretion of the trustees tin furtherance of the objects of the charity, The trustees maintain a single unrestricted fund for the day to day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received grants of £3000 towards purchasing Christmas lights for the village and £2217 to purchase outdoor play equipment that can be used at events throughout the year and we also received £350 in donations

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

- SC 052084

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
nations from Bowmore Distille	1000				1000	
on from Beam Suntory Legac	5000				5000	
s for christms light fund and dc	500	5957			6457	
Donations to annual sports dav	300	350			650	
Total	6800	6307	-	-	13107	2187

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
y Energy Trust - Christmas Lic		3000			3000	
Co-op community fund		2217			2217	
					-	
					-	
Total	-	5217			5217	7706

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Duck Derby2025	4136				4136	3090
Licensed event bars	7286				7286	4165
Sports Day	12450				12450	11527
Fireworks night	1202				1202	410
Christmas Event	1226				1226	1932
Duck Derby 2026	5				5	
					-	758
					-	
Total	26305	-	-	-	26305	21882

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Duck Derby	723				-	
Licensed event bars	2536				-	
Sports Day	8387	350			-	
Fireworks night	1596				-	
Christmas event	1780	8522			-	
hase of Misc items for fundra	3280				-	
Room Hire	72				-	
Insurances and Licences	1508				-	
					-	
					-	
					-	
Total	19882	8872	-	-	-	-

sc 052084

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	6800				6800	
Legacies					-	
Grants					-	
Receipts from fundraising activities	26305				26305	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	33105	-	-	-	33105	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	33105	-	-	-	33105	-
Payments						
Expenses for fundraising activities	16150				16150	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3632				3632	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	19882	-	-	-	19882	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	19882	-	-	-	19882	-
Net receipts / (payments)	13223	-	-	-	13223	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	13223	-	-	-	13223	-

Nature and purpose of funds

This fund is used for the day to day running of the charity and aims for us to run community events and to bring the community of Islay together. This fund allows us to purchase equipment, storage and fundraising equipment to enable us to run as a charity.

- sc052084

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	6307				6307	500
Legacies					-	
Grants	5217				5217	
Receipts from fundraising activities					-	7706
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	11524	-	-	-	11524	8206
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11524	-	-	-	11524	8206
Payments						
Expenses for fundraising activities					-	8206
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	8872				8872	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	8872	-	-	-	8872	8206
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	8872	-	-	-	8872	8206
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2652	-	-	-	2652	0

Nature and purpose of funds

We recieved £350 as donations from local businesses to be used for our heavy events section of our sports day. The Association had a Christmas Light appeal and recieved £5597 in donations from the community and local businesses aswell as a £3000 grant from IET. We recieved £2217 from the Co-op community fund whih is yet to be spent which leaves £435 in the cibristmas light fund

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name: Bowmore Community Association
Registered charity number	**SC** 052084

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	03	2025	**to**	28	02	2026

Set out on pages (remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**	Susanne B Morrison	**Date:**	09/10/2026
Name:	Susanne B Morrison		
Relevant professional qualification(s) or body (if any):	CPFA		
Address:	3 Albert Terrace Musselburgh EH21 7LR		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose