

**GALLOWAY HILLBILLIES BIKE CLUB  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**GALLOWAY HILLBILLIES BIKE CLUB  
UNAUDITED ACCOUNTS  
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## GALLOWAY HILLBILLIES BIKE CLUB BUSINESS INFORMATION

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**Proprietor**

Mr David Proudlock  
66 High Street  
Gatehouse of Fleet  
Dumfries & Galloway  
DG7 2HP

**Business address**

66 High Street  
Gatehouse of Fleet  
Dumfries & Galloway  
DG7 2HP

**GALLOWAY HILLBILLIES BIKE CLUB  
APPROVAL OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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I approve these accounts, comprising the Profit and Loss account, the Balance Sheet and the related notes. I confirm that I have made available all relevant records and information.

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Mr David Proudlock

1 December 2025

# **GALLOWAY HILLBILLIES BIKE CLUB ACCOUNTANTS' REPORT**

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## **Accountants' report on the unaudited accounts of Galloway Hillbillies Bike Club for the year ended 31 March 2025**

In accordance with the terms of our engagement letter dated 1 December 2022, we have prepared for your approval the accounts for the year ended 31 March 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes.

We have compiled these unaudited accounts from the accounting records, information and explanations that you have given us.

1 December 2025

**Galloway Hillbillies Bike Club**  
**Independent Examiners Report**  
**For the Year Ending 31<sup>st</sup> March 2025**

**Independent Examiners Report to the Trustees of Galloway Hillbillies Bike Club, Charity  
Number SC052235**

I report on the financial statements of Galloway Hillbillies Bike Club for the year ending 31<sup>st</sup> March 2025 and which are set out on the following pages.

**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. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Account Regulations does not apply.

**Basis of Independent Examiner's Statement**

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 the 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 accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention.

Name: Joanna Bell

Address: 53 Catherine Street, Gatehouse of Fleet, DG7 2JB

Date: 1st December 2025

**GALLOWAY HILLBILLIES BIKE CLUB  
PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	30,075	44,351
Cost of sales	(16,918)	(21,377)
Construction industry - payments to subcontractors	(4,330)	(3,766)
<b>Gross profit</b>	8,827	19,208
 <b>Other business income</b>	 4,330	 4,315
<b>Expenses</b>		
Wages, salaries and other staff costs	3,114	2,277
Car, van and travel expenses	356	123
Phone, fax, stationery and other office costs	916	1,410
Advertising and business entertainment costs	-	10
Bank, credit card and other financial charges	53	64
Accountancy, legal and other professional fees	350	350
Depreciation and loss/profit on sale of assets	2,339	2,333
Other business expenses	451	521
	7,579	7,088
<b>Profit</b>	5,578	16,435

**GALLOWAY HILLBILLIES BIKE CLUB**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Equipment, machinery and motor vehicles	3	7,016	6,999
<b>Current assets</b>			
Stock and work in progress		1,362	768
Cash in hand		22,954	22,317
		24,316	23,085
<b>Current liabilities</b>			
Trade creditors		350	350
Other liabilities and accruals		-	4,330
		350	4,680
<b>Net current assets</b>		23,966	18,405
<b>Net assets</b>		30,982	25,404
<b>Capital account</b>			
Balance at start of period		25,404	8,969
Net profit		5,578	16,435
		30,982	25,404

**GALLOWAY HILLBILLIES BIKE CLUB  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

***Accounting basis***

The accounts have been prepared under the historical cost convention and in accordance with UK Generally Accepted Accounting Practice.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance
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**GALLOWAY HILLBILLIES BIKE CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>2 Profit and loss account analysis</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Sales	30,075	44,351
<b>Cost of sales</b>		
Purchases	16,918	21,377
<b>Construction industry</b>		
Payments to subcontractors	4,330	3,766
<b>Other business income</b>		
Other income	4,330	4,315
<b>Wages, salaries and other staff costs</b>		
Wages and salaries	3,114	1,727
Staff training and welfare	-	550
	3,114	2,277
<b>Car, van and travel expenses</b>		
Travel and subsistence	356	123
<b>Office administration costs</b>		
Software	371	491
General insurance costs	545	919
	916	1,410
<b>Advertising and entertaining</b>		
Advertising and PR	-	10
<b>Other finance charges</b>		
Bank charges	53	64
<b>Professional fees</b>		
Accountancy fees	350	350
<b>Depreciation and loss/(profit) on sale of assets</b>		
Depreciation	2,339	2,333
<b>Other business expenses</b>		
Subscriptions	451	521

**GALLOWAY HILLBILLIES BIKE CLUB  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**3 Plant, machinery and motor vehicles**

	<b>Plant &amp; machinery £</b>
<b>Cost</b>	
At 1 April 2024	16,532
Additions	2,356
At 31 March 2025	<u>18,888</u>
<b>Depreciation</b>	
At 1 April 2024	9,533
Charge for the year	2,339
At 31 March 2025	<u>11,872</u>
<b>Net book value</b>	
At 31 March 2025	<u>7,016</u>
At 31 March 2024	<u>6,999</u>