

Financial statements

Period ended 31 Dec 2024



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	18	Mar	2024	To	31	Dec	2024

Reference and administration details

Charity name
 Other names charity is known by
 Registered charity number
 Charity's principal address

Lanark Thistle Bowling Club SCIO
n/a
SC 053196
[Redacted]
[Redacted]
Postcode [Redacted]

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
1	[Redacted]	Chairperson	
2	[Redacted]	Vice Chair	
3	[Redacted]	Trustee	
4	[Redacted]	Trustee	
5	[Redacted]	Co-Opted Trustee	05 Dec 2024 Onwards

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
[Redacted]	18 Mar 2024 – 23 May 2024
[Redacted]	23 May 2024 – 19 Jan 2025

Lanark Thistle Bowling Club SCIO

Trustees' Annual Report *(continued)*

Period ended 31 December 2024

Structure, governance and management

Type of governing document

Constitution document, approved by OSCR during SCIO application, ratified by members at general meeting 23 May 2024.

Trustee recruitment and appointment

Recruitment and appointment is by board of trustees, generally from within club membership.
Constitution allows non members to be co-opted if they have a particular skillset which we require – renewed on an annual basis as required.

Objectives and activities

Charitable purposes

The advancement of public participation in sport through participation in the game of bowls

The provision of recreational facilities, or the organisation of recreational activities with the objects 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

The advancement of participation in sport through participation in the game of bowls. Provision of sports facility, youth and adult coaching programs, access to club, regional and national competitions.

Positive impact on local community, by increasing local cooperation between our organisation and local charities / community groups.

Lanark Thistle Bowling Club SCIO

Trustees' Annual Report *(continued)*

Period ended 31 December 2024

Achievements and performance

Summary of the main achievements of the charity during the financial period

Our charitable status was awarded on 18th March 2024.
Our constitution was ratified on 23rd May 2024.
We remain in a period of transition, from a sports and social club to a SCIO.

The existing club has a 25 year lease which is due to expire in 2027

Our focus for the remaining reporting period has been aimed solely on renewal of our ground lease with South Lanarkshire Council.

The new lease will be in the name of the charity, allowing us to transfer assets and fully transition to SCIO.

As of 31st Dec 2024 we have not yet agreed details of a new lease with SLC.

Our plan for the coming year is to continue negotiations with SLC and move towards securing a long term lease, transfer assets and continue fund raising for an ambitious redevelopment of our clubhouse building, in line with our club development plan.

Financial review

Brief statement of the charity's policy on reserves

As yet, our charity has no assets.
Once active, we plan to hold sufficient reserves to sustain day to day business for six months.

Details of any deficit

We have a zero balance.

Donated facilities and services (if any)

The charity, as yet, has no assets.

Lanark Thistle Bowling Club SCIO

Trustees' Annual Report *(continued)*

Period ended 31 December 2024


Other optional information

Our negotiation with South Lanarkshire Council is complicated by our unusual site. Lanark Thistle Bowling Club sits on the site of the former Lanark Castle and as such is a scheduled monument with Historic Environment Scotland. Our situation is further complicated by the fact that our site is also designated "common good" land. To date, we have agreed with SLC the principle of a lease renewal, over a longer period of time than the existing lease. We are still negotiating the more complex issues of cost and transfer of maintenance responsibilities.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	Vice Chair
Date	3 September 2025	3 September 2025

Lanark Thistle Bowling Club SCIO

Trustees' Annual Report *(continued)*

Period ended 31 December 2024

Responsibilities of the trustees

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

The trustees' annual report was approved on 3 September 2025 and signed on behalf of the board of trustees by:



Trustee

Lanark Thistle Bowling Club SCIO

Independent Examiner's Report to the trustees of Lanark Thistle Bowling Club SCIO

Period ended 31 December 2024

I report on the financial statements for the period ended 31 Dec 2024, which comprise the receipts and payments account, statement of balances and the related notes.

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) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Basis of independent examiner's report

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:

(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 the accounting requirements of 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.


Member of the Institute of Chartered Accountants of Scotland
Independent Examiner

I A Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

Date: 5 September 2025

Lanark Thistle Bowling Club SCIO

Receipts and Payments Account

Period ended 31 December 2024

		2024	
	Note	Unrestricted funds £	Total funds £
Receipts			
Total receipts		<u>nil</u>	<u>nil</u>
Payments			
Total payments		<u>nil</u>	<u>nil</u>
Surplus/(Deficit) for the period and net movement in funds		<u>nil</u>	<u>nil</u>

Lanark Thistle Bowling Club SCIO

Statement of Balances

31 December 2024

		2024	
	Note	Unrestricted funds £	Total funds £
Reconciliation of funds			
Surplus/(Deficit) for the period		nil	nil
Cash at bank and in hand and total funds carried forward		<u>nil</u>	<u>nil</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 September 2025, and are signed on behalf of the board by:



Trustee

Lanark Thistle Bowling Club SCIO

Notes to the accounts

Period ended 31 December 2024

1. Accounting policies

Basis of preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. There were no unrestricted funds to report

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. There were no restricted funds to report.

2. Trustee remuneration and expenses

No trustees received any remuneration or reimbursement of expenses during the period.

