WINDYGATES DURIEVALE BOWLING & SPORTS CLUB

ANNUAL ACCOUNTS

2024 - 2025

Bar Account to 1 December 2025					Year 2023-2024			
Bar Takings		£ 62,271.37			Bar Takings		£ 64,838.48	
Opening Stock as at 1/12/24	£ 5,406.61				Opening Stock as at 1/12/23	£ 3,429.86		
Add Purchase Stock	£ 34,394.24				Add Purchase Stock	£ 37,036.63		
Stock Available	£ 39,800.85				Stock Available	£ 40,466.49		
Less Closing Stock 1/12/25	£ 5,535.31				Less Closing Stock 1/12/24	£ 5,406.61		
Cost of Goods Sold		£ 34,265.54			Cost of Goods Sold		£ 35,059.88	
Gross Profit			£ 28,005.83		Gross Profit			£ 29,778.60
Bar Expenses	£ 12,130.80				Bar Expenses	£ 12,291.87		
	£ -	£ 12,130.80				£ -	£ 12,291.87	
NET BAR PROFIT		£ 15,875.03			NET BAR PROFIT		£ 17,486.73	
INCOME & EXPENDITURE ACCOUNT					INCOME & EXPENDITURE ACCOUNT			
General Income					General Income			
Membership Fees	£ 7,604.00				Membership Fees	£ 5,276.50		
Bar - Net Profit	£ 15,875.03				Bar - Net Profit	£ 17,486.73		
Grants inc warm space etc	£ 2,000.00				Grants inc warm space etc	£ 6,074.40		
					WOFT	£ 240.00		
Catering/Entertainment/Hall Hire	£ 7,821.50				Catering/Entertainment	£ 2,579.10		
Fundraising/Raffles /Lottery Machine, Sponsorboards, etc	£ 7,796.81				Fundraising/Raffles /Lottery Machine, Sponsorboards, etc	£ 3,390.90		
Bank/Tax/Companies House					Bank/Tax/Companies House	£ 904.83		
Bowls Fees/Club Clothing/Trophies/Ayr subsistence/Bowls Prize Winnings	£ 1,018.00				Bowls Fees/Club Clothing/Trophies/Ayr subsistence/Bowls Prize Winnings	£ 2,312.50		
TOTAL GENERAL INCOME			£ 42,115.34		TOTAL GENERAL INCOME			£ 38,264.96
Less General Expenses					Less General Expenses			
Cleaners Wages/materials	£ 2,845.04				Cleaners Wages/materials	£ 1,970.73		
Premises Maintenance	£ 11,347.43				Premises Maintenance	£ 5,160.89		
Green Maintenance	£ 8,254.33				Green Maintenance	£ 3,658.03		
Utilities	£ 7,384.69				Utilities	£ 6,552.03		
Warm Space Initiative - Food/Equipment	£ 4,242.87				Warm Space Initiative - Food/Equipment	£ 5,411.77		
Bank Charges/Companies House etc	£ 823.48				Bank Charges/Companies House etc	£ 1,497.22		
Catering Entertainment	£ 7,472.01				Catering Entertainment	£ 4,507.85		
Membership Fees	£ 255.00				Membership Fees	£ 177.50		
Blood Cancer	£ -				Blood Cancer	£ 1,041.00		
Lottery/Donations etc	£ 844.98				Lottery/Donations etc	£ 293.50		
Bowls Fees/Club Clothing/Trophies/Ayr subsistence/Bowls Prize Winnings	£ 3,067.69				Bowls Fees/Club Clothing/Trophies/Ayr subsistence/Bowls Prize Winnings	£ 4,518.48		
Insurance	£ 1,196.57				Insurance	£ 1,073.09		
WOFT					WOFT	£ 240.00		
Printing/Stationery & Admin	£ 392.44				Printing/Stationery & Admin	£ 395.57		
	£ 48,126.53							
TOTAL GENERAL EXPENDITURE			£ 48,126.53		TOTAL GENERAL EXPENDITURE			£ 36,497.66
Excess of Income over Expenditure			£ (6,011.19)		Excess of Income over Expenditure			£ 1,767.30

BALANCE SHEET OF WINDYGATES DURIEVALE BOWLING CLUB
as at 1 December 2025

							as at 1 Dec 2024			
Fixed Assets										
Premises, Fixtures & Fittings			£ 47,926.91						£ 47,926.91	
Current Assets										
Bar Stocks			£ 5,535.31					£ 5,406.61		
Bank-Bank of Scotland	£ 9,814.27				£ 12,790.08					
Cash in Hand	£ 129.32	£ 15,478.90			£ 3,111.40	£ 21,308.09				
Less Current Liabilities										
Creditors		£ 15,478.90							£ 21,308.09	
NET TOTAL ASSETS				£ 63,405.81						£ 69,235.00
Represented by:										
Members Interest - at 1/12/2025		£ 69,235.00							£ 67,247.40	
Excess of Income over Expenditure										
Net Excess of Income & Expenditure Account		-£ 6,011.19		£ 63,223.81					£ 1,767.30	£ 69,014.70
Members Interest as at 30/11/2025				£ 63,405.81						£ 69,235.00

For the year ending 30 November 2024 Windygates Durievale Bowling & Sports Club was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
The members have not required the Club to obtain an audit of its account for the year in question in accordance of Section 476 of the Act.
The Committee as Directors of the Club acknowledge their responsibilities for complying with the requirements of thre Act with respect to accounting records and preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies.

I have examined the books and accounts of the Treasurer of Windygates Durievale Bowling Club for the year ended 30 November 2024 and compared them with the vouchers submitted, and found them to present a record of the Club's transactions, taking into account -
All vouchers, receipts, bank statement and other records made available to me

Date 7 February 2026

Sheila Cotterill Independent Examiner

Sheila Cotterill