

Whitedale Social Club (SCIO)

Registered Charity Number SC052991

I report on the accounts of the charity for the year ended 31st December 2025 which are set out overleaf.

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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement 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 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.

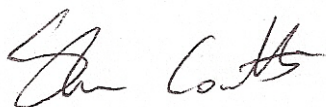
Independent examiner's qualified statement

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
 - 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.



Steven Coutts, CertAcc(Open)
Glenlea, Weisdale, Shetland, ZE2 9LQ
7th March 2026

WHITEDALE SOCIAL CLUB					
	SC052991				
RECEIPTS AND PAYMENTS ACCOUNT					
YEAR ENDED 31ST DECEMBER 2025					
		2024			2025
INCOME	£	£	£	£	
Bar sales		£ 28,573.00			£ 27,558.26
Snooker Tables		£ 2,429.00			£ 2,982.60
Pool Tables		£ 1,055.00			£ 1,305.00
Memberships		£ 3,310.00			£ 3,202.00
Refund on Membership Cards		£ -			£ 311.95
Donations		£ 48,425.00			£ 50.00
Bank Interest		£ 544.00			£ 340.24
		£ 84,336.00			£ 35,750.05
EXPENDITURE					
Bar purchases	£ 15,588.00		£ 14,345.87		
Heating & Lighting	£ 4,088.00		£ 3,676.66		
Cleaning	£ 742.00		£ 1,055.72		
Stationery/Postages	£ 205.00		£ 241.72		
Team Fees	£ 480.00		£ 490.00		
Donations	£ 200.00		£ 100.00		
Prizes/Trophies	£ 200.00		£ 500.00		
Repair & Maintenance	£ 11,196.00		£ 2,378.59		
Honorarium	£ 1,250.00		£ -		
Insurance	£ 1,699.00		£ 1,884.05		
Telephone	£ 919.00		£ 1,045.90		
Water/Sewerage Charges	£ -		£ 1,045.68		
Asset Purchase	£ 900.00		£ -		
Sundry expenses	£ 400.00		£ -		
Bank Charges	£ -		£ 102.14		
New Door & Windows	£ -		£ 4,318.63		
Accountancy Fees	£ 624.00		£ 1,770.00		
Licences	£ 620.00		£ 365.00		
		£ 39,111.00			£ 33,319.96
NET (LOSS)/SURPLUS FOR THE YEAR		£ 45,225.00			£ 2,430.09
STATEMENT OF AFFAIRS					
Opening Balance at 1st January 2025					£ 45,224.33
Surplus for the year					£ 2,430.09
Closing Balance at 31st December 2025					£ 47,654.42
Represented By:					
Current Account					£ 4,909.58
Instant Access Savings Account					£ 42,044.84
Cash					£ 700.00
					£ 47,654.42