

**SCOTTISH CHARITY NUMBER: SC046089**

**STORNOWAY BOWLING CLUB**  
**TRUSTEES ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**STORNOWAY BOWLING CLUB**

**CONTENTS OF THE ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Trustees' Report</b>	<b>2</b>
<b>Receipts and Payments Account</b>	<b>3</b>
<b>Statement of Balances</b>	<b>4</b>
<b>Independent Examiner's Report</b>	<b>5</b>

**STORNOWAY BOWLING CLUB**

**GENERAL INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**ADDRESS:** Bayhead Street  
Stornoway  
Isle of Lewis  
HS1 2DZ

**SCOTTISH CHARITY NUMBER:** SC046089

**INDEPENDENT EXAMINERS:** CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
HS1 2DS

**BANKERS:** Royal Bank of Scotland  
North Beach Street  
Stornoway  
Isle of Lewis  
HS1 2XH

**STORNOWAY BOWLING CLUB**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**Scottish Charity Number** SC046089

<b>Current trustees</b>	Malcolm J Macleod	(President)
	Alexander D Campbell	(Vice President) (Resigned 25/03/25)
	Elizabeth Malcolm-Brown	(Vice President) (Appointed 25/03/25)
	Elizabeth Malcolm-Brown	(Vice President) (Resigned 03/11/25)
	Angus Murray	(Vice President) (Appointed 20/11/25)
	Evelyn Dunstan	(Secretary)
	Duncan Maclean	(Match Secretary)
	John M R Mackay	(Treasurer)

**Contact address** 5 Matheson Road  
Stornoway  
Isle of Lewis  
HS1 2NQ

**Recruitment and appointment of Trustees**

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting.

**Governing document**

The Charity is a Scottish Charitable Incorporated Organisation, and the purposes and administration arrangements are set out in our constitution.

**Charitable purposes**

The organisation's purposes are:

To advance public participation in sport in the Western Isles of Scotland, through encouraging participation in, and providing facilities for, the sports of Lawn Bowls, Indoor Bowls, and Short Mat Bowls.

To advance the health and wellbeing of people in the Western Isles of Scotland, through provision of the aforementioned facilities, and opportunities for participation in the sports of Lawn Bowls, Indoor Bowls, and Short Mat Bowls.

**Activities and achievements**

During the year the Charity continued to provide facilities and organise activities to promote and enjoy the sport of bowling through Lawn Bowls and Carpet Bowls.

**Trustee remuneration and expenses**

The trustees did not receive any remuneration or expenses during the year.

**Reserves**

As a result of the surplus of £482 (2024– surplus of £2,115) for the period, unrestricted funds of £11,452 (2024 - £10,970) were held at year-end, which the Trustees consider adequate to enable the group to continue for the forthcoming year.

Approved by the Trustees and signed on their behalf by:

Malcolm J Macleod

Trustee

Date: 20<sup>th</sup> March 2026

**STORNOWAY BOWLING CLUB**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Year ended 31 December 2025	Year ended 31 December 2024
	£	£
<b>Receipts:</b>		
Annual Subscriptions	4,540	3,760
Participation Fees and associated income	8,951	7,814
Other Income	1,681	1,122
	<b>15,172</b>	<b>12,696</b>
<b>Payments</b>		
Venue hire	1,895	1,235
Rent	262	251
Heat and Light	1,642	1,331
Insurance	1,393	1,328
Repairs and Maintenance	4,827	2,021
Trophies and prizes	730	756
Annual dinner	1,637	1,217
Administration and Office Costs	482	663
Subscriptions	315	265
Sundry Expenses	77	669
Donations	1,100	530
Accountancy fees	330	312
	<b>14,690</b>	<b>10,581</b>
<b>Surplus (Deficit) for period</b>	<b>482</b>	<b>2,115</b>

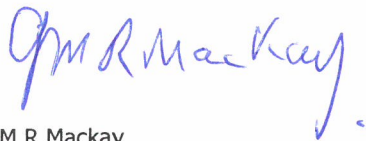
**STORNOWAY BOWLING CLUB**

**STATEMENT OF BALANCES**  
**AT 31 DECEMBER 2025**

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	<b>At 31 December 2025</b>	At 31 December 2024
Bank and Cash in hand	<b>11,452</b>	10,970
<b>Funds</b>		
Opening funds	<b>10,970</b>	8,855
(Deficit)/Surplus for period	<b>482</b>	2,115
	<b>11,452</b>	10,970

Approved by the Trustees on 20<sup>h</sup> March 2026 and signed on their behalf by:



John M R Mackay

Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STORNOWAY BOWLING CLUB**

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I report on the accounts of the charity for the year ended 31 December 2025 which are set out on page 3 to 4.

### **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 (as amended). The charity's 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 statement**

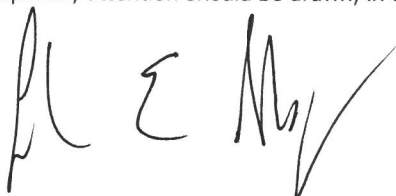
In the course of my examination, no matter has come to my attention:

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.



Name: John E Moffat BA FCA

Address: CIB Services  
Chartered Accountants and Business Advisers  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
HS1 2DS

Date: 20<sup>th</sup> March 2026