



TRUSTEES ANNUAL REPORT 2025

NAIRN BOWLING CLUB

ALBERT STREET, NAIRN, IV12 4HP

CHARITY REG NO SC048439

Structure, governance, and management:

The Nairn Bowling Club (NBC) is managed and run in accordance with the published Constitution. The Trustees are elected Club members which consist of the President Vice President, Secretary, Treasurer, and general members.

Charitable Purpose:

NBC provides bowling and recreation facilities for the advancement of public participation in Bowls as a sport;

(a) To provide recreational facilities and/or organise recreational activities, available to members of the public at large, with the object of improving the conditions of life;

In furtherance of the objectives the Club Shall:

(1) organising games and competitions on behalf of

members, as necessary

(b) provide coaching and instruction, as necessary.

NBC also makes its facilities available to other community groups for organised community activities.

Achievements throughout the year:

The Club has completed a fully season of social and competitive bowling.

This year we are continued to attract new members from all areas of the town. We continued to attend Nairn Academy on a weekly basis throughout the year to engage with the pupils and allow them to experience the sport of lawn bowls. We are progressing with our plan to relocate to Lodgehill Road. A fully planning application has been submitted to The Highland Council. We are awaiting the outcome.

Financial review:

NBC has been fortunate in attracting new funding streams through various grant providers. These funds along with normal operating income and sponsorships have been used to help drive the overall development plan. This plan is focused on delivering a friendly, welcoming, and quality facility for the people of Nairn and the surrounding area. The plan is ongoing, and our finances are aligned to this objective. We have maintained a "Designated" fund to support this to meet regular repairs, renewals, and upgrades to our facility to ensure it is maintained to the highest standard. We also have a "Restricted" fund to be used for the purposes defined by the relevant grant providers. This leaves us with working capital to support normal running costs that facilitate good account practices.

The club has a highly active approach to fundraising to demonstrate our willingness to contribute to our financial position and support any grant applications. We run social evenings, quiz nights, race nights, coffee mornings and raffles. All these events contribute to our financial health as well as providing important social activities for our members and the community.

Officers and Trustees:



DECLARATION

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

Signed on behalf of the charities Trustees.

Signature



Name



Position

Club Development Officer

Date

13th December 2025

RECEIPTS & PAYMENTS STATEMENT 1st SEPTEMBER 2024 – 31st AUGUST 2025

| Receipts | | Payments | |
|--|------------|-----------------------------------|------------|
| Subscriptions | £4,466.52 | Subscriptions | £0.00 |
| Competition Entry Fees | £1,243.65 | Competition Prizes & Expenses | £1,253.00 |
| Raffle | £1,584.91 | Prizes for Raffle | £0.00 |
| Spoon | £1,141.00 | Spoon Expenses | £175.00 |
| Catering | £2,109.62 | Catering Costs | £958.98 |
| Bar | £2,026.45 | Bar Costs | £730.23 |
| Donations * | £315.00 | Donations | £0.00 |
| Grants & Sponsorship * | £1,600.00 | Grants & Sponsorship | £0.00 |
| Grand Lottery | £234.00 | Grand Lottery | £1,200.00 |
| Clothing | £125.18 | Clothing | £0.00 |
| Fund Raising | £586.00 | Fund Raising | £0.00 |
| Rentals | £1,400.00 | Rentals | £0.00 |
| Whist | £1,297.75 | Whist | £0.00 |
| Stationery, Advertising & Postage | £0.00 | Stationery, Advertising & Postage | £111.84 |
| Insurance, Subscriptions & Fees | £0.00 | Insurance, Subscriptions & Fees | £1,885.76 |
| Clubhouse Maintenance | £0.00 | Clubhouse Maintenance | £604.45 |
| Green | £0.00 | Green Costs | £4,814.47 |
| Gas & Electricity | £0.00 | Gas & Electricity | £2,009.23 |
| Contractors. Renumeration & Interest * | £27,370.48 | Proposed New Build | £34,683.60 |
| 3 C's | £120.00 | 3 C's | £0.00 |
| Awards Dinner | £1,562.34 | Awards Dinner | £1,061.00 |
| Miscellaneous | £226.78 | Miscellaneous | £2,515.64 |
| | | | |
| Receipts Total | £47,409.68 | Payments Total | £52,003.20 |
| | | | |
| Deficit for Period | -£4,593.52 | | |
| Surplus carried forward from 31st Aug 2024 | £64,125.71 | | |
| | | | |
| Total Surplus | £59,532.19 | | |
| | | | |
| Project reserve Fund | £37,500.00 | | |
| Bank of Scotland | £22,033.10 | | |

* should be added together

APPROVAL AND NOTES TO THE ACCOUNTS FOR PERIOD 1 SEPTEMBER 2024 TP 31 AUGUST 2025

The accounts of the Nairn Bowling Club for the period 1st September 2024 to 31st August 2025 have been prepared using Receipt and Payment method as agreed by the Trustees.

Notes to the accounts regarding reserves and assets are detailed below

Expenditure is detailed within the receipts and payments statement and supporting documents.

1. Reserves

A reserve fund of £11,500 has been set aside to cover emergency and core operating costs.

A Project Reserve fund of £37,500 has been set aside for the planned and committed project (as per the ongoing Improvement and maintenance plan)

2. Assets

| | |
|---------------------------------|---------------------------|
| Clubhouse | £173,000.00 |
| Green | £70,000.00 |
| Trophies | £5,000.00 |
| Clubhouse fittings and fixtures | £12,600.00 |
| Greenkeepers Equipment | £20,000.00 |
| TOTALS | <u>£280,600.00</u> |

APPROVAL OF ACCOUNTS

On behalf of the Trustees, I confirm I have prepared the 2025 Accounts in accordance with the current regulations and made available all relevant records and information for their examination.

Name:



Date:

10/12/25

BASIS OF INDEPENDENT EXAMINERS REPORT

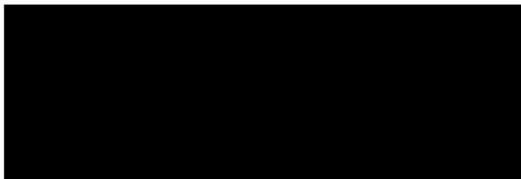
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 2006. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 EXAMINERS STATEMENT

In connection with 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 2006 Accounts Regulation
 - To prepare accounts which accord with the accounting record and comply with the Regulation of the 2006 Accounts Regulation.

To which, my opinion, attention should be drawn in order to enable a proper understanding of the accounts reached.



Date:

10/12/25