
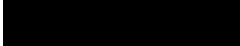


## APPENDIX 3



| Independent examiner's report on the accounts <span style="float: right;">v2</span> |   |         |      |           |                 |   |      |
|---|---|---------|------|-----------|-----------------|---|------|
| <b>Report to the trustees/<br/>members of</b>                                       | <b>Conon and Maryburgh Outdoor Bowling Club</b>   |         |      |           |                 |   |      |
| <b>Registered charity<br/>number</b>  | <b>SC049331</b>   |         |      |           |                 |   |      |
| <b>On the accounts of the<br/>charity for the period</b>                            | Period start date   |         |      |           | Period end date |   |      |
|   | Day   | Month   | Year |           | Day             | Month   | Year |
|   | 1   | October | 2024 | <b>to</b> | 30              | September   | 2025 |
| <b>Set out on pages</b>   | 1 to 3 of Appendix 2  |         |      |           |                 | (remember to include the page numbers of additional sheets) |      |
| <b>Respective responsibilities of trustees and examiner</b>                         | <p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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</p>   |         |      |           |                 |   |      |
| <b>Basis of independent examiner's statement</b>                                    | <p>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.</p>   |         |      |           |                 |   |      |
| <b>Independent examiner's statement</b>   | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |         |      |           |                 |   |      |
| <b>Signed**:</b>  |    |         |      |           | <b>Date:</b>    | 11 November 2025  |      |
| <b>Name:</b>  |    |         |      |           |                 |   |      |

**Relevant professional qualification(s) or body (if any):**

**Address:**

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\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures


**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

## APPENDIX 2

|   |  |                   |      |     |    |                 |                    |  |
|---|--|-------------------|------|-----|----|-----------------|--------------------|--|
|  | Enter charity name below                 |                   |      |     |    |                 | Enter SC No. below |  |
|   | Conon and Maryburgh Outdoor Bowling Club |                   |      |     |    |                 | SC049331           |  |
|   | Receipts and payments accounts           |                   |      |     |    |                 |                    |  |
|   | For the period from                      | Period start date |      |     | to | Period end date |                    |  |
| Day   |  | Month             | Year | Day |    | Month           | Year               |  |
| 01  |  | October           | 2024 | 30  |    | September       | 2025               |  |

| Section A Statement of receipts and payments                  |                    |                  |                            |                           |                            |                         |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
|   | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|   | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £               | to nearest £            |
| <b>A1 Receipts</b>  |                    |                  |                            |                           |                            |                         |
| Donations   | 1,720              |                  |                            |                           | 1,720                      |                         |
| Subscriptions   | 2,250              |                  |                            |                           | 2,250                      | 1,675                   |
| Grants  | 1,800              |                  |                            |                           | 1,800                      |                         |
| Receipts from fundraising activities                          | 11,457             |                  |                            |                           | 11,457                     |                         |
| Income from club activities                                   | 7,674              |                  |                            |                           | 7,674                      | 4,845                   |
| Sale of club tops, keys etc                                   | 1,410              |                  |                            |                           | 1,410                      | 79                      |
| Rent of premises  | 1,090              |                  |                            |                           | 1,090                      | 590                     |
| Sponsorship   | 1,450              |                  |                            |                           | 1,450                      | 280                     |
|   |                    |                  |                            |                           | - 0                        |                         |
| <b>A1 Sub total</b>   | <b>28,851</b>      | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>28,851</b>              | <b>7,469</b>            |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            |                    |                  |                            |                           | - 0                        |                         |
| Proceeds from sale of investments                             |                    |                  |                            |                           | - 0                        |                         |
| <b>A2 Sub total</b>   | <b>- 0</b>         | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>- 0</b>                 | <b>- 0</b>              |
| <b>Total receipts</b>   | <b>28,851</b>      | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>28,851</b>              | <b>7,469</b>            |
| <b>A3 Payments</b>  |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           | 269                |                  |                            |                           | 269                        | 648                     |
| Building maintenance  | 4,623              |                  |                            |                           | 4,623                      | 165                     |
| Bowling green maintenance                                     | 4,581              |                  |                            |                           | 4,581                      | 2,437                   |
| Other expenses relating to club activities                    | 4,157              |                  |                            |                           | 4,157                      | 524                     |
| Grants and donations  | 150                |                  |                            |                           | 150                        | 100                     |
| Insurance   | 779                |                  |                            |                           | 779                        | 817                     |
| Utilities   | 1,722              |                  |                            |                           | 1,722                      | 1,367                   |
| Bookkeeping costs   | 300                |                  |                            |                           | 300                        |                         |
| Purchase of club tops   | 2,080              |                  |                            |                           | 2,080                      |                         |
|   |                    |                  |                            |                           | - 0                        |                         |
|   |                    |                  |                            |                           | - 0                        |                         |
| <b>A3 Sub total</b>   | <b>18,661</b>      | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>18,661</b>              | <b>6,058</b>            |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           | - 0                        |                         |
| Purchase of investments                                       |                    |                  |                            |                           | - 0                        |                         |
| <b>A4 Sub total</b>   | <b>- 0</b>         | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>- 0</b>                 | <b>- 0</b>              |
| <b>Total payments</b>   | <b>18,661</b>      | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>18,661</b>              | <b>6,058</b>            |
| <b>Net receipts / (payments)</b>                              | <b>10,190</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>10,190</b>              | <b>1,411</b>            |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>10,190</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>10,190</b>              | <b>1,411</b>            |

APPENDIX 2

|  |  |  |  |  |  |  |  |
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|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|---|--|---------|--|--------------------|---------------------------------|-----------------------------|------------------------------|----------------------|-------------------|
|   |  |         | Conon and Maryburgh Outdoor Bowling Club |                    |                                 |                             |                              | SC049331             |                   |
| Section B Statement of balances                             |  |         |  |                    |                                 |                             |                              |                      |                   |
| Categories  |  | Details |  | Unrestricted funds | Restricted funds                | Expendable endowment funds  | Permanent endowment funds    | Total current period | Total last period |
|   |  |         |  | to nearest £       | to nearest £                    | to nearest £                | to nearest £                 | to nearest £         | to nearest £      |
| B1 Cash funds   | Cash and bank balances at start of year                      |         | 17,754                                   | 232                |                                 |                             | 17,986                       | 16,575               |                   |
|   | Surplus / (deficit) shown on receipts and payments account   |         | 10,190                                   |                    |                                 |                             | 10,190                       | 1,411                |                   |
|   |  |         |  |                    |                                 |                             | -                            |                      |                   |
|   |  |         |  |                    |                                 |                             | -                            |                      |                   |
|   | Cash and bank balances at end of year                        |         | 27,944                                   | 232                | -                               | -                           | 28,176                       | 17,986               |                   |
|   | (Agree balances with receipts and payments account(s))       |         | -  | -                  | -                               | -                           | -                            | -                    |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  | Details |  |                    |                                 | Fund to which asset belongs | Market valuation             | Last year            |                   |
|   |  |         |  |                    |                                 |                             | to nearest £                 | to nearest £         |                   |
| B2 Investments  |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 | Total                       | -                            | -                    |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  | Details |  |                    | Fund to which asset belongs     | Cost (if available)         | Current value (if available) | Last year            |                   |
|   |  |         |  |                    |                                 | to nearest £                | to nearest £                 | to nearest £         |                   |
| B3 Other assets   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    | Total                           | -                           | -                            | -                    |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  | Details |  |                    | Fund to which liability relates | Amount due                  | Last year                    |                      |                   |
|   |  |         |  |                    |                                 | to nearest £                | to nearest £                 |                      |                   |
| B4 Liabilities  |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    | Total                           | - 0                         | - 0                          |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  | Details |  |                    | Fund to which liability relates | Amount due (estimate)       | Last year                    |                      |                   |
|   |  |         |  |                    |                                 | to nearest £                | to nearest £                 |                      |                   |
| B5 Contingent liabilities                                   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    | Total                           | -                           | -                            |                      |                   |
| Signed by one or two trustees on behalf of all the trustees | Signature*   |         |  | Print Name         |                                 |                             |                              | Date of approval     |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   |  |         |  |                    |                                 |                             |                              |                      |                   |
|   | * Please note - OSCR will accept digital or typed signatures |         |  |                    |                                 |                             |                              |                      |                   |

|   |  |  |                               |  |          |
|---|--|--|-------------------------------|--|----------|
|   |  | <b>Conon and Maryburgh Outdoor Bowling Club</b>  |                               | <b>SC049331</b>                              |          |
| <b>Section C Notes to the Accounts</b>  |  |  |                               |  |          |
| <b>C1 Nature and purpose of funds</b><br><i>(may be stated on analysis of funds worksheets)</i> |  |  |                               |  |          |
|   |  | All surplus funds from club activities and fund raising are retained for the benefit of the charity and club members with occasional small grants being made to other local charities. |                               |  |          |
|   |  |  |                               |  |          |
|   | <b>Type of activity or project supported</b>   | <b>Individual / institution</b>  | <b>Number of grants made</b>  | <b>£</b>                                     |          |
| <b>C2 Grants</b>  | Other small local charities  |  | 2                             | 150  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   | <b>Total</b>   |  |                               | <b>150</b>                                   |          |
|   |  |  |                               |  |          |
| <b>C3a Trustee remuneration</b>   | If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) |  |                               |  | <b>X</b> |
|   |  |  |                               |  |          |
|   | <b>Authority under which paid</b>  |  |                               |  | <b>£</b> |
| <b>C3b Trustee remuneration - details</b>   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
| <b>C4a Trustee expenses</b>   | If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)                                |  |                               |  | <b>X</b> |
|   |  |  |                               |  |          |
|   |  |  | <b>Number of trustees</b>     | <b>£</b>                                     |          |
| <b>C4b Trustee expenses - details</b>   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   | <b>Nature of relationship</b>  | <b>Nature of transaction</b>   | <b>Transaction amount (£)</b> | <b>Balance outstanding at period end (£)</b> |          |
| <b>C5 Transactions with trustees and connected persons</b>                                      |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
|   |  |  |                               |  |          |
| <b>C6 Other information</b>   |  |  |                               |  |          |

APPENDIX 2

|  |  |  |  |  |  |  |  |  |  |
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APPENDIX 1

| Trustees' Annual Report for the period |                   |       |      |    |                 |       |      |
|--|-------------------|-------|------|----|-----------------|-------|------|
|  | Period start date |       |      |    | Period end date |       |      |
|  | Day               | Month | Year |    | Day             | Month | Year |
| From                                   | 1                 | Oct   | 2024 | To | 30              | Sep   | 2025 |

Office of the Scottish Charity Regulator

Reference and administration details

|                                 |  |
|---------------------------------|--|
| Charity name                    | Conon and Maryburgh Outdoor Bowling Club |
| Other names charity is known by |  |
| Registered charity number       | SC049331                                 |
| Charity's principal address     | Sellars Place                            |
|                                 | Conon Bridge                             |
|                                 | Ross-shire                               |
|                                 | IV7 8BU                                  |

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 | Name of person (or body) entitled to appoint trustee (if any) |
|--------------|--|------------------|-----------------------------------|---|
| 1            |  | Chairman         |                                   | Members at AGM  |
| 2            |  | Vice chairman    |                                   |   |
| 3            |  | Match Secretary  |                                   |   |
| 4            |  | Minute Secretary | Apptd 11 Nov 2025                 |   |
| 5            |  | Secretary        | Apptd 11 Nov 2025                 |   |
| 6            |  | Treasurer        |                                   |   |
| 7            |  |                  |                                   |   |
| 8            |  |                  |                                   |   |
| 9            |  |                  | Apptd 31 Mar 2025                 |   |
| 10           |  |                  |                                   |   |
| 11           |  |                  |                                   |   |
| 12           |  |                  |                                   |   |
| 13           |  |                  |                                   |   |
| 14           |  |                  |                                   |   |
| 15           |  |                  |                                   |   |

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| 20 |  |  |  |  |

## 1 APPENDIX 1

### 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 |
|------|-----------------------------------|
|      | Resigned 11 Nov 2025              |
|      | Resigned 11 Nov 2025              |
|      | Resigned 31 Mar 2025              |

### Structure, governance and management

#### Type of governing document

Conon & Maryburgh Outdoor Bowling Club is managed and run in accordance with the charity constitution.

#### Trustee recruitment and appointment

The Trustees are elected from the club members at the Annual General Meeting and currently comprise a Chairman, Vice Chairman, Secretary, Match Secretary, Minute Secretary, Treasurer and 4 other Trustees.

### Objectives and activities

#### Charitable purposes

The Club will operate as a non-profit distributing charity whose principal objectives are: (a) the advancement of public participation in bowls as a sport; (b) 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 and health for Club members and visitors

**Summary of the main activities  
in relation to these objects**

In furtherance of these objectives, the Club: (a) organises games and competitions on behalf of the members; (b) organises open competitions in which members of other clubs throughout the district are invited to participate; (c) has open evenings in which the public i.e. non-members can participate; (d) provide coaching and instruction as required. The Club also organises social and fund-raising events in which the wider community are invited to participate. The Club premises are made available to outside organisations for various social and community activities.

2

**APPENDIX 1**

**Achievements and performance**

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

The Club competes in National, Regional and local bowling competitions with varying degrees of success. The Club runs a full range of activities for both members and visiting participants. But the main objective is to provide a facility to promote the social and health benefits of bowling.

The Club was delighted to host the Bowls Scotland District Finals this year. Participants from clubs all over the North of Scotland take part with a view to reaching these district finals, with the ultimate goal to qualify for the National championships at Ayr. This was a huge honour for the Club and is a well justified reward for the hard work put in by the Trustees and members over the years.

The award of the district finals necessitated much work on improving both the clubhouse and bowling green, reflected in the higher costs shown in the accounts. Therefore the Club had several fund raising events in the year, the largest of which was a big raffle which raised over £10,000.

The club also received a Bowls Mark Scotland bronze award this year. This is awarded by Bowls Scotland for well run clubs who meet certain qualifying criteria. We are the first club in Ross-shire to receive this and we now look forward to achieving the silver and, eventually, gold awards.

**Financial review**

**Brief statement of the charity's policy  
on reserves**

The reserves are not distributed and are wholly retained for the benefit of the Club.

**Details of any deficit**

N/A

**Donated facilities and services (if any)**

N/A

**APPENDIX 1**

**Other optional information**

**Declaration**

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

Signed on behalf of the charity’s trustees

**Signature(s)**

*OSCR will accept  
digital or typed  
signatures*

**Full name(s)**

**Position (e.g. Chair)**

**Date**

Chairman

Treasurer

20 January 2026

20 January 2026