

# OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	03	24	To	28	02	25

## Reference and administration details

<b>Charity name</b>	Bowmore Community Association		
<b>Other names charity is known by</b>			
<b>Registered charity number</b>	SC		
<b>Charity's principal address</b>	<div></div>		
		<b>Postcode</b>	

**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		Treasurer		
2		Chairperson		
3		Secretary	16/05/24 - 28/02/25	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## 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
	01/03/24 - 16/05/24

## Structure, governance and management

Type of governing document

The charity's governing document is a constitution.

Trustee recruitment and appointment

The charity has three trustees. Two of the trustees were appointed and elected by the committee upon creation of the association and the third trustee Hayley Morris was appointed at the association's AGM in May 2024.

## Objectives and activities

Charitable purposes

The Bowmore Community Association was founded in 2022. The organisation's purposes are: (a) The advancement of community development in and around the area of Bowmore and the wider public of Islay. (b) The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Summary of the main activities in relation to these objects

Throughout the year our main activities have been the Duck Derby, Bingo, Sports & Community Day, Fireworks night and a community Christmas light switch on.

## APPENDIX 1

### Achievements and performance

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

Over the last year the Bowmore Community Association have held a number of events that have brought the community of Bowmore and the wider community of Islay together. At the beginning of the year we held our annual duck derby, this year we added an easter trail which was a great addition to our event.

We were also approached to do a bar at a wedding which also provided a great opportunity for fundraising.

Next in May we did a fundraiser at the Feis Ile and we participated in the festival float parade demonstrating enhancing and strengthening community connections.

In June we held our Sports and Community Day which was a huge success and our biggest fundraiser. This day promotes social and physical wellbeing and was well attended by the community. Later on in the year we held a bingo, a fireworks night and in December we held a christmas event which involved a santa meet aswell as the village christmas light switch on. Throughout the year we have been lucky to have volunteers both that are in the committee and who are in the community that have helped us at our events. Overall we have had a very successful year and all our events have been well attended which has enhanced our fundraising efforts allowing us to purchase longlasting equipment to help us to continue strengthening community bonds.

### Financial review

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

#### Details of any deficit

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

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) <i>OSCR will accept digital or typed signatures</i>	<div></div>	
Full name(s)		
Position (e.g. Chair)	TREASURER	CHAIRPERSON
Date	29/3/25	29/3/25

## Bowmore Community Assoc

SC 052084



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2024		28	02	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	1687	500			2187 -	3917
Legacies					-	
Grants		7706			7706 -	4000
Receipts from fundraising activities	21882				21882 -	11999
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>23569 -</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>31775 -</b>	<b>19916 -</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23569 -</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>31775 -</b>	<b>19916 -</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	15642	8206			23848 -	8290
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2082				2082 -	4250
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>17724 -</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>25930 -</b>	<b>12540 -</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>17724 -</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>25930 -</b>	<b>12540 -</b>
<b>Net receipts / (payments)</b>	<b>5845 -</b>	<b>0 -</b>	<b>-</b>	<b>-</b>	<b>5845 -</b>	<b>7376 -</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>5845 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5845 -</b>	<b>7376 -</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	7376				-	
	Surplus / (deficit) shown on receipts and payments account					-	
						-	
						-	
	Cash and bank balances at end of year	13221 -	-	-	-	13221-	7376 -
	(Agree balances with receipts and payments account(s))	13221 -	-	-	-	13221 -	7376 -

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

				29/3/255

\* Please note - OSCR will accept digital or typed signatures

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received grants of £7706 towards purchasing miscellaneous equipment to enhance fundraising opportunities and revenue and we also received £500 in

## C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

### C3a Trustee remuneration

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)	X
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### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>	
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#### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

## C6 Other information

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### Additional analysis (1)

#### Analysis of receipts and payments

##### 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations from local businesses	687	500			-	
Sidekick	1000				-	
					-	
					-	
Total	1687 -	500 -	-	-	2187 -	3917 -

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##### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
All Islav Fund		7706	-	
			-	
			-	
			-	
Total	-	7706 -	7706 -	4000 -

- - - - -

##### 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Duck Derby 2024	3090				-	
Wedding Bar	4165				-	
Feis fundraiser	470				-	
Sports & Gala day	11527				-	
Bingo	288				-	
Fireworks Night	410				-	
Christmas Event	1932				-	
Total	21882 -	-	-	-	21882 -	11999 -

- - - - -

##### 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Duck Derby 2024	1150				-	
Wedding Bar	3589				-	
Feis fundraiser	85				-	
Sports & Gala Day	5262	500			-	
Bingo	26				-	
Fireworks night	1945				-	
Christmas event	827				-	
Purchase of Marquees		5305			-	
Purchase of Misc items for fun	3321	2401			-	
Room Hire	224				-	
Insurances & Raffle licence	1295				-	
Total	17724 -	8206 -	-	-	25930 -	124566 -

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**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	1007				1007 -	3917
Legacies					-	
Grants					-	
Receipts from fundraising activities	21002				21002 -	11999
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>23509 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23509 -</b>	<b>15916 -</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23509 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23509 -</b>	<b>15916 -</b>
<b>Payments</b>						
Expenses for fundraising activities	15042				15042 -	0230
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2002				2002 -	4230
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>17224 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17724 -</b>	<b>12540 -</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>17224 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17724 -</b>	<b>12540 -</b>
<b>Net receipts / (payments)</b>	<b>5845 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5845</b>	<b>1376</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>5845 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5845</b>	<b>1376</b>

**Nature and purpose of funds**

This fund is used for the day to day running of the charity and aims for us to run community events and to bring the community of Islay together. This fund allows us to purchase equipment, storage and fundraising equipment to enable us to run as a charity.

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**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations	500				500 -	
Legacies					-	
Grants						4000
Receipts from fundraising activities	7706				7706 -	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8206 -</b>	<b>4000 -</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8206 -</b>	<b>4000 -</b>
<b>Payments</b>						
Expenses for fundraising activities	8206				8206 -	4000
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8206 -</b>	<b>4000 -</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>8206 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8206 -</b>	<b>4000 -</b>
<b>Net receipts / (payments)</b>	<b>0 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0 -</b>	<b>0 -</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>0 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0 -</b>	<b>0 -</b>

**Nature and purpose of funds**

We recieved £500 as donations from local businesses to be used for our heavy events section of our sports day. We also recieved a grant of £7706 from the All Islay Fund, this money was used for purchasing marquees, bouncy castles aswell as other miscellaneous fundraising equipment to enhance our fundraising efforts.

## APPENDIX 3



		Independent examiner's report on the accounts v2					
<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	Charity name	Bowmore Community Association					
	Registered charity number	SC 052084					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2024	to	28	02	2025
							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<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>						
Basis of independent examiner's statement	<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>						
Independent examiner's statement	<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> <p>have not been met, or</p> </li> <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>						
Signed**:					Date:	06/06/2025	
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

\*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