

Charity Registration No. SC052991 (Scotland)

**WHITEDALE SOCIAL CLUB SCIO  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
31 DECEMBER 2024**

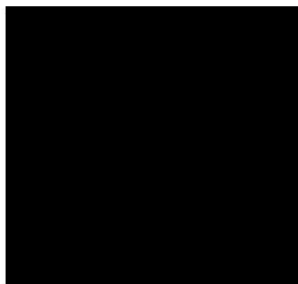
**THE A9 PARTNERSHIP LIMITED  
Chartered Accountants  
47 Commercial Road  
Lerwick  
Shetland  
ZE1 0NJ**

# WHITEDALE SOCIAL CLUB SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees



(Appointed 7 December 2023)  
(Appointed 7 December 2023)  
(Appointed 7 December 2023)  
(Appointed 7 December 2023)  
(Appointed 7 December 2023)  
(Appointed 7 December 2023)

### Secretary

#### Charity number (Scotland)

SC052991 (Scotland)

#### Independent examiner

The A9 Partnership Limited  
47 Commercial Road  
Lerwick  
Shetland Isles  
ZE1 0NJ

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# WHITEDALE SOCIAL CLUB SCIO

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# WHITEDALE SOCIAL CLUB SCIO

## TRUSTEE'S ANNUAL REPORT

### FOR THE PERIOD ENDED 31 DECEMBER 2024

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The trustees present their annual report and financial statements for the period ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### Objectives and activities

The Club operates as a non-profit distributing charity. We provide a facility within the community where members can meet socially and take part in competitions.

The Social Club is used to provide recreational facilities and activities by its own members and members of other clubs for competitions and social gatherings.

The advancement of public participation in the sport of snooker, darts and pool.

#### Achievements and performance

The Social Club has been used to capacity.

The current membership numbers stand at 121.

We hosted several tournaments for snooker and darts throughout the year.

#### Financial review

A detailed breakdown of income and expenditure for unrestricted and restricted funds is shown on page 4 of the accounts. There was an overall surplus for the year of £45,225 however, this included donated net assets from Whitedale Social Club of £48,425.

Premises costs incurred in the year included new windows, floor refurbishment and recovering of pool tables.

Closing reserves and net assets were £45,225 which are in their entirety unrestricted funds with no restrictions placed upon them.

Comparative figures have not been included as this is the first year of trade for the SCIO. Prior to this year the entity was trading as a club and had a net surplus in the year to 31 December 2023 of £626 with closing reserves of £147,858.

#### Structure, governance and management

The Organisation was registered as the Whitedale Social Club SCIO on 7th December 2023 with all assets and liabilities transferred from Whitedale Social Club to a Scottish Charitable Incorporated Organisation (SCIO) on that date.

The Charity is controlled by its governing document, a constitution and constitutes an incorporated charity.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

(Appointed 7 December 2023)

(Appointed 7 December 2023)

(Appointed 7 December 2023)

(Appointed 7 December 2023)

(Appointed 7 December 2023)

(Appointed 7 December 2023)

# WHITEDALE SOCIAL CLUB SCIO

## TRUSTEE'S ANNUAL REPORT

**FOR THE PERIOD ENDED 31 DECEMBER 2024**

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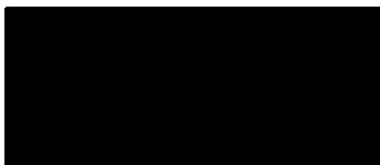
### **Recruitment and appointment of trustees**

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting. New trustees will be provided with information necessary for the responsibility of holding office of trustee as available from OSCR.

### **Independent Examiner**

[REDACTED], FCCA, The A9 Partnership Ltd has been re-appointed as independent examiner for the ensuing year

The report was approved by the Board of Trustees.



Date: 18/8/2025

# WHITEDALE SOCIAL CLUB SCIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WHITEDALE SOCIAL CLUB SCIO

I report on the financial statements of the charity for the period ended 31 December 2024, which are set out on pages 4 to 9.

#### Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Whitedale Social Club SCIO for the purposes of company law) are responsible for the preparation of the financial statements 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)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

#### 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*The A9 Partnership Limited*

The A9 Partnership Limited

  
47 Commercial Road  
Lerwick  
Shetland Isles  
ZE1 0NJ

Date: 19/8/2025

# **WHITEDALE SOCIAL CLUB SCIO**

## **RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 £
<b>Income from:</b>		
Donations and legacies	2	48,425
Charitable activities	3	35,367
Investments	4	544
<b>Total income</b>		<u>84,336</u>
<b>Expenditure on:</b>		
Charitable activities	5	39,111
<b>Total expenditure</b>		<u>39,111</u>
<b>Net income and movement in funds</b>		<u>45,225</u>
<b>Reconciliation of funds:</b>		
Fund balances at 7 December 2023		-
<b>Fund balances at 31 December 2024</b>		<u>45,225</u>

All income and expenditure derive from continuing activities.

# WHITEDALE SOCIAL CLUB SCIO

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£
<b>Current assets</b>			
Cash at bank and in hand		45,225	
		<u>45,225</u>	
<b>Creditors: amounts falling due within one year</b>		-	
		<u>-</u>	
<b>Net current assets</b>			45,225
<b>Total assets less current liabilities</b>			<u>45,225</u>
<b>The funds of the charity</b>			
Unrestricted funds	8		45,225
			<u>45,225</u>

### Summary of assets held:

Club premises with extension, bar furniture and equipment, karaoke machine, Sony TV, cash register, defibrillator, chiller cabinets, pool tables, various tables and chairs, hoover, laptop, strimmer and lawnmower, display fridge. The carrying amount of all assets as at 31 December 2024 is £96,728.

All of the above mentioned assets were transferred to the SCIO from Whitedale Social Club as at 1st January 2024.

The financial statements were approved by the trustees on 18/8/2025



# WHITEDALE SOCIAL CLUB SCIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Charity information

Whitedale Social Club SCIO is a Scottish Charitable Incorporated Organisation with its registered office at Caiystane, Weisdale, Shetland, ZE2 9LQ.

##### 1.1 Reporting period

The first accounting period is longer than one year, from the date of incorporation to the financial period end of 31 December 2024.

##### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WHITEDALE SOCIAL CLUB SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

### 2 Income from donations and legacies

Unrestricted  
funds  
2024  
£

Donations and gifts 48,425

#### Donated goods and services

Trustees and members donate their time to the social club for which they are not compensated monetarily.

### 3 Income from charitable activities

	Bar sales 2024 £	Membership 2024 £	Tables 2024 £	Pool tables 2024 £	Total 2024 £
Sale of goods	28,573	3,310	2,429	1,055	35,367
<b>Analysis by fund</b>					
Unrestricted funds	28,573	3,310	2,429	1,055	35,367

### 4 Income from investments

Unrestricted  
funds  
2024  
£

Interest receivable 544

# **WHITEDALE SOCIAL CLUB SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD ENDED 31 DECEMBER 2024**

### **5 Expenditure on charitable activities**

	Charitable expenses 2024 £
<b>Direct costs</b>	
Honorariums	1,250
Bar costs	15,588
Premises costs	18,644
Prizes and team fees	680
Licences	620
Office costs	205
Donations	200
General expenses	400
Assets purchased	900
	<hr/> 38,487
<b>Share of support and governance costs (see note 6)</b>	
Governance	624
	<hr/> 39,111
<b>Analysis by fund</b>	
Unrestricted funds	39,111
	<hr/>

### **6 Support costs allocated to activities**

	2024 £
Governance costs	624
	<hr/>
<b>Analysed between:</b>	
Independent examination fee	624
	<hr/>

### **7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

# WHITEDALE SOCIAL CLUB SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

### 8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 7 December 2023 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	-	84,336	(39,111)	45,225

# **WHITEDALE SOCIAL CLUB SCIO**

## **MANAGEMENT INFORMATION**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report.**

# WHITEDALE SOCIAL CLUB SCIO

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Period ended 31 December 2024 £
<b>INCOMING RESOURCES</b>	
<b>Donations and Legacies</b>	
Donations and grants	48,425
	<u>48,425</u>
<b>Income from Charitable Activities</b>	
Bar Sales	28,573
Memberships	3,310
Tables	2,429
Pool tables	1,055
	<u>35,367</u>
<b>Other Incoming Resources</b>	
UF Other interest receivable operating	544
	<u>544</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><u>84,336</u></u>

# WHITEDALE SOCIAL CLUB SCIO

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Period  
ended  
31 December  
2024

### OUTGOING RESOURCES

#### Charitable Expenditure

Honorarium	1,250
Bar purchases	15,588
Rates, water and insurance	1,699
Heat and light	4,088
Telephone	919
Repairs and maintenance	11,196
Cleaning	742
Prize money	200
Team fees	480
Licences	620
Printing, postage and stationery	205
Charitable donations - other	200
Sundry expenses - allowable	400
Assets	900
Accountancy fees	624

39,111

### TOTAL OUTGOING RESOURCES

39,111

### NET MOVEMENT IN FUNDS

45,225