WIGTOWN BOWLING CLUB

SCOTTISH CHARITY NUMBER SC052591

Receipts and Payments Account for the year ended 31st December 2025

2024 £		2025 £
	Receipts	
1,473	Membership Fees etc	1,520
1,130	Sponsorship	1,305
790	Donations	1,099
357	Sales	293
234	Rental	61
3,942	Tournament Profit	2,906
215	Quiz Night	0
1,008	Bingo Night	1,430
-	Race Day	1,943
-	Soup Kitchen	987
-	Other	345
12,014	Total Receipts	11,889
	Payments	
433	Purchases	1,876
248	Insurance	248
105	Licence fees etc	20
465	Repairs & Maintenance etc	-
3,670	Wages & Ground care	5,484
60	Auditor	240
948	Electricity	616
130	Donations	35
1,130	Sponsorship	1,600
520	Competition & Registration Fees Etc	533
115	Miscellaneous	945
357	Bingo Night Expenses	416
187	Trophy & Engraving	300
51	Stationery etc	56
8,419	Total payments for charitable activities	12,409
905	Deficit for the year	(480)

WIGTOWN BOWLING CLUB

SCOTTISH CHARITY NUMBER SC052591

Statement of Balances as at 31st December 2025

2024 £		2025 £
	Bank and Cash in Hand	
27,526	Current Account	7,122
-	Deposit Account	20,000
95	Cash in Hand	74
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27,621	Closing Balance	27,196
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	Reserves	
26,716	Opening Balance	27,196
905	Deficit for the year	(480)
-	Expenses overstated	-
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27,621	Closing Balance	26,716
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Approved by the trustees on 9th January 2026 and signed on their behalf by:

……………………………………………………………..
Hazel Matthews - Treasurer

CARSETHORN COMMUNITY DEVELOPMENT GROUP

Independent Examiner's Report to the Trustees

I report on the unaudited accounts of the charity for the year ended 31st December 2025 as set out on pages 1 to 2 of this document.

Respective Responsibilities of the Trustees and the 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. 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.

Basis of Independent Examiner's Report

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the committee members 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;

  (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 accounts Regulations; and

  (b) 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.

Mr Stephen D Harman BA CA
Messrs Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

9th January 2026