

West Lothian
Visually Impaired Bowlers

ACCOUNTS

and

TRUSTEES' ANNUAL REPORT

For the year ended 31st December 2025

Charity No: SC024430

West Lothian Visually Impaired Bowlers

Annual Report

Year Ended 31 December 2025

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West Lothian Visually Impaired Bowlers
Trustees Annual Report
Year Ended 31 December 2025

Trustees

The Trustees are the appointed members of the Management Committee.

The members of the management committee during the year were as follows:

Mr John McCreight	(President)
Mr Douglas Duncan	(Vice President)
Mrs Mary Duncan	(Secretary)
Mrs Evelyn Brand	(Treasurer)

Contact address

c/o Mrs Mary Duncan, 24 Barlaw Gardens, Armadale, West Lothian, EH48 2PZ

Recruitment and appointment of Management Committee

All of the Club's management committee are appointed or reappointed by the members at our annual general meeting, which is held in January/February each year.

Governing Document

The Club is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are to further the physical and mental well-being of all blind and partially sighted persons in West Lothian, to ameliorate their suffering and distress and to aid them in their handicaps specifically by promoting and encouraging their participation in, and playing of, the game of bowls.

West Lothian Visually Impaired Bowlers
Trustees Annual Report
Year Ended 31 December 2025

Activities and achievements

Membership: Our membership remained steady in 2025.

Competitions: Competitions have continued with our members competing in all categories with three of our members winning medals in their categories. One of our members W Caulfield has been chosen to join the team representing Scotland in the World Visually Impaired Bowls.

Fund Raising: Can collections have been held in various stores raising a total of £376.84.

We have also received various donations from our local councillors.

We are, as always, grateful to our members and their friends and families for their support both financially and physically.

Reserves

The club had a surplus in the year of £4,604. Reserves of £11,008 were held at the year end and also £6,924 held in the events account.

The Management Committee consider the general fund will enable us to continue to run the Club throughout the forthcoming year.

Constitution

The Constitution remains the same although a Committee meeting was held on the 24th Sept 2025 regarding £2 dues/tea money that members pay on a weekly basis. This motion was agreed by all members.

Trustees Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the management committee and signed on their behalf:


.....

Date: 6/5/25
.....

Independent Examiner's Report to the Trustees of West Lothian Visually Impaired Bowlers

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 6.

Respective responsibilities of trustees and 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 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 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
1.
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - 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.



Sarah Hollis
Chartered Accountant
Hollis Accounting Ltd,
3 Melville Crescent,
Edinburgh, EH3 7HW

Date: 11/5/26

West Lothian Visually Impaired Bowlers

Receipts and Payments Account

Year Ended 31 December 2025

	2025	2024
	£	£
Receipts		
Donations and Can Collections	1,442	3,373
Weekly dues & Membership fees	963	1,762
Fundraising for Wullie (New Zealand)	4,332	0
Fundraising	488	460
Total Income	<u>7,225</u>	<u>5,595</u>
Payments		
Payments for Charitable Purposes		
Transport	154	260
Meals and Accommodation	1,270	556
Gifts and Flowers	243	144
Trophies/Badges	46	37
Rink Fees	0	0
League/membership fees	554	964
Uk Singles championship	0	0
Sundry including Insurance	55	291
Governance Costs – Independent Exam.	300	300
Total Expenses	<u>2,621</u>	<u>2,552</u>
Net Movement in funds – (Deficit) Surplus	4,604	3,043
Opening Balance of Funds	13,327	10,284
Closing Balance of Funds	<u>17,932</u>	<u>13,327</u>
Made Up As:	£	£
Main Account	11,008	10,736
Management account	0	0
Event account	6,924	2,591
Cash in hand	0	0
	<u>17,932</u>	<u>13,327</u>


**West Lothian Visually Impaired Bowlers
Statement of Balances
At 31 December 2025**

	Unrestricted Total 2025	Unrestricted Total 2024
Bank & Cash Balances		
Balances brought forward	13,327	10,284
Movement in year: Excess / (Deficit) of Receipts over Payments for the year	4,604	3,043
Transfer between Funds	-	-
Bank & Cash Balances carried forward	<u>17,932</u>	<u>13,327</u>
Investments		
At market value	<u>0</u>	<u>0</u>
At book value	<u>0</u>	<u>0</u>

There are no restricted funds, nor are there any endowment funds.

The accounts were approved by the Trustees on 6/5/26

For and on behalf of the Trustees



Mary Duncan

**West Lothian Visually Impaired Bowlers
Notes to the Accounts
For the Year ended 31 December 2025**

Management Committee remuneration and expenses

No committee member received any remuneration or reimbursement.