

**REGISTERED CHARITY NUMBER: SC008017**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 October 2025  
for  
Scottish Bowlers' Fellowship**

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

# Scottish Bowlers' Fellowship

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## **Scottish Bowlers' Fellowship**

### **Report of the Trustees for the Year Ended 31 October 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Scottish Bowlers' Fellowship was founded in 1954 for the purpose of creating a national fellowship of bowlers for charitable purposes, such objects to give "financial assistance towards the maintenance, education and benefit of widows, orphans and dependents of deceased members of the Fellowship and to give financial assistance to members of the Fellowship who are in necessitous circumstances through ill-health or other causes beyond their control"

These objects are set out in a Trust Deed dated 29 March 1958 and Supplemental Deed of Trust dated 29 November 2019 which are the governing documents and will be available to view on our website which is currently being revamped [www.scottishbowlersfellowship.org.uk](http://www.scottishbowlersfellowship.org.uk).

##### **Significant activities**

The opening game was held at Baillieston B Club where members from Alloa Co-op, Biggar, Clarkston, Stewarton, Wishaw and the SBF committee attended. All enjoyed their day of Fellowship. Further friendlies were held at Tulliallan and Langside where members from Craigie Visually Impaired Group, Thornton and Eaglesham took part. The Fellowship was also invited to attend the First Disability Awareness Day during the Bowls Scotland National Championships at Ayr on the 1st August.

The Fellowship has purchased the Rights to the Bella Bowling Seat which is manufactured on behalf of the Fellowship and then made available to Fellowship Clubs at a subsidised price by way of a Grant.

At the AGM in March 2025, the Trustees were notified that the Treasurer Olive A Allardyce was resigning due to poor eyesight, but would remain as a Financial Consultant and as a Guardian. The Secretary, John M Lassa was proposed as the Treasurer, who agreed to this nomination as well as continuing as the Secretary. All present approved of the change unanimously. Lesley Honour from the committee was appointed as the Assistant Treasurer/Secretary to help the said John M Lassa in his new role.

Throughout 2025 all financial and administrative work was carried out at the home of the Secretary/Treasurer.

##### **Membership**

Membership of the SBF is available to all participating bowlers based in Scotland and is managed on an annual basis. The fee for the 2024 season was £2.00 per member and will continue at £2.00 per member for 2025 and will continue into 2026.

##### **Life Membership**

Life Membership is available to members for a one-off fee of £25.00. Life members are enrolled, receive a Life Membership badge and do not require to complete Nominal Roll on an annual basis. There has been 4 new Life Members enrolled during 2025.

**Scottish Bowlers' Fellowship**  
**Report of the Trustees**  
**for the Year Ended 31 October 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Applications for Grants are made by Fellowship Clubs on behalf of their Members.

During the year, the Fellowship continued to received Applications for assistance. Grants totalling £750 for an Emergency Illness, £4,413 for three Para Handy wheelchairs, two Bella Bowling Seats and other disabled aids, including Gatherers, Launchers and Strollers and a set of special bowls for a blind bowler.

Since inception in 1954, the Fellowship has paid out over £406,000 in Grants.

**FINANCIAL REVIEW**

**Financial position**

The Charity's results for the year show a loss of £4,480 (2024 - loss £15,184) and accumulated reserves of £72,856 (2024 -£76,856) of which £6,442 are restricted (2024 - £11,552).

**Reserves policy**

The Trustees continue to closely monitor the Fellowship's finances, with the agreed policy objective of securing the future of the Fellowship's projects by establishing a working reserve to provide at least three months full operational costs. The Covid-19 pandemic proved the wisdom of such a reserve and the Fellowship was therefore able to continue to respond to applications for assistance.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC008017

**Principal address**

PO Box 5615  
GLASGOW  
G52 9DP

**Trustees**

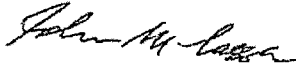
J M Lassa ,Secretary and Treasurer  
Mrs O A Allardyce ,Guardian  
C McLachlan , President and Guardian  
E Gold , Immediate Past President

**Independent Examiner**

Raymond Henry BSc FCA  
The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

**Scottish Bowlers' Fellowship**  
**Report of the Trustees**  
**for the Year Ended 31 October 2025**

Approved by order of the board of trustees on 13 January 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'John M Lassa', written in a cursive style.

J M Lassa - Trustee

**Independent Examiner's Report to the Trustees of  
Scottish Bowlers' Fellowship**

**Independent examiner's report to the trustees of Scottish Bowlers' Fellowship**

I report to the charity trustees on my examination of the accounts of Scottish Bowlers' Fellowship (the Trust) for the year ended 31 October 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Raymond Henry BSc FCA  
The Institute of Chartered Accountants in England and Wales

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

13 January 2026

**Scottish Bowlers' Fellowship**

**Statement of Financial Activities  
for the Year Ended 31 October 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.10.25 Total funds £	31.10.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		27,701	-	27,701	27,873
Other trading activities	2	894	-	894	235
Investment income	3	1,359	-	1,359	1,768
<b>Total</b>		<u>29,954</u>	<u>-</u>	<u>29,954</u>	<u>29,876</u>
 <b>EXPENDITURE ON</b>					
Raising funds		1,044	-	1,044	1,456
<b>Charitable activities</b>					
Direct charitable activities		30,993	2,397	33,390	43,604
<b>Total</b>		<u>32,037</u>	<u>2,397</u>	<u>34,434</u>	<u>45,060</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	(2,083)	(2,397)	(4,480)	(15,184)
		<u>2,713</u>	<u>(2,713)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		630	(5,110)	(4,480)	(15,184)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		65,304	11,552	76,856	92,040
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>65,934</u></u>	<u><u>6,442</u></u>	<u><u>72,376</u></u>	<u><u>76,856</u></u>

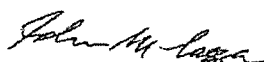
The notes form part of these financial statements

**Scottish Bowlers' Fellowship**

**Balance Sheet  
31 October 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.10.25 Total funds £	31.10.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	12,039	6,442	18,481	18,398
<b>CURRENT ASSETS</b>					
Stocks	7	2,400	-	2,400	2,454
Debtors	8	116	-	116	658
Cash at bank and in hand		52,369	-	52,369	56,336
		<u>54,885</u>	<u>-</u>	<u>54,885</u>	<u>59,448</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(990)	-	(990)	(990)
		<u>53,895</u>	<u>-</u>	<u>53,895</u>	<u>58,458</u>
<b>NET CURRENT ASSETS</b>					
		<u>53,895</u>	<u>-</u>	<u>53,895</u>	<u>58,458</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>65,934</u>	<u>6,442</u>	<u>72,376</u>	<u>76,856</u>
<b>NET ASSETS</b>					
		<u>65,934</u>	<u>6,442</u>	<u>72,376</u>	<u>76,856</u>
<b>FUNDS</b>					
	10			65,934	65,304
Unrestricted funds				6,442	11,552
Restricted funds				<u>72,376</u>	<u>76,856</u>
<b>TOTAL FUNDS</b>					
				<u>72,376</u>	<u>76,856</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2026 and were signed on its behalf by:



J M Lassa - Trustee

## Scottish Bowlers' Fellowship

### Notes to the Financial Statements for the Year Ended 31 October 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Franking machine	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Wheelchairs	- 5% on cost
Computer equipment	- 25% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

**2. OTHER TRADING ACTIVITIES**

	31.10.25	31.10.24
	£	£
Sales	894	125
Sundry income	-	110
Bennie Cup - income	-	20
Bennie Cup - expenditure	-	(20)
	894	235
	894	235

**3. INVESTMENT INCOME**

	31.10.25	31.10.24
	£	£
Deposit account interest	309	401
Other interest	1,050	1,367
	1,359	1,768
	1,359	1,768

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	27,873	-	27,873
Other trading activities	235	-	235
Investment income	1,768	-	1,768
	29,876	-	29,876
<b>Total</b>	29,876	-	29,876
<b>EXPENDITURE ON</b>			
Raising funds	1,456	-	1,456
<b>Charitable activities</b>			
Direct charitable activities	43,604	-	43,604
	45,060	-	45,060
<b>Total</b>	45,060	-	45,060

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(15,184)	-	(15,184)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	80,488	11,552	92,040
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>65,304</u>	<u>11,552</u>	<u>76,856</u>

**6. TANGIBLE FIXED ASSETS**

	Franking machine £	Fixtures and fittings £	Wheelchairs £	Computer equipment £	Totals £
<b>COST</b>					
At 1 November 2024	954	2,095	57,086	1,889	62,024
Additions	-	-	2,925	-	2,925
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2025	954	2,095	60,011	1,889	64,949
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 November 2024	47	1,816	40,103	1,660	43,626
Charge for year	-	-	2,808	34	2,842
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2025	47	1,816	42,911	1,694	46,468
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 October 2025	<u>907</u>	<u>279</u>	<u>17,100</u>	<u>195</u>	<u>18,481</u>
At 31 October 2024	<u>907</u>	<u>279</u>	<u>16,983</u>	<u>229</u>	<u>18,398</u>

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

<b>7.</b>	<b>STOCKS</b>	31.10.25	31.10.24
		£	£
	Stocks	2,400	2,454
		<u>          </u>	<u>          </u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.10.25	31.10.24
		£	£
	Trade debtors	80	-
	Prepayments and accrued income	36	658
		<u>          </u>	<u>          </u>
		116	658
		<u>          </u>	<u>          </u>
<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.10.25	31.10.24
		£	£
	Accrued expenses	990	990
		<u>          </u>	<u>          </u>

<b>10.</b>	<b>MOVEMENT IN FUNDS</b>			
		At	Net	Transfers
		1.11.24	movement	between
		£	in funds	funds
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	65,304	(2,083)	2,713
	<b>Restricted funds</b>			
	Wheelchair Fund	11,552	(2,397)	(2,713)
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>76,856</u>	<u>(4,480)</u>	<u>-</u>
		<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,954	(32,037)	(2,083)
<b>Restricted funds</b>			
Wheelchair Fund	-	(2,397)	(2,397)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>29,954</u>	<u>(34,434)</u>	<u>(4,480)</u>
	<u>          </u>	<u>          </u>	<u>          </u>

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	80,488	(15,184)	65,304
<b>Restricted funds</b>			
Wheelchair Fund	11,552	-	11,552
<b>TOTAL FUNDS</b>	<u>92,040</u>	<u>(15,184)</u>	<u>76,856</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,876	(45,060)	(15,184)
<b>TOTAL FUNDS</b>	<u>29,876</u>	<u>(45,060)</u>	<u>(15,184)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2025.

**Scottish Bowlers' Fellowship**

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2025**

	31.10.25	31.10.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,310	2,068
Membership	26,239	24,950
Life membership	100	-
Fees arrears	52	270
Entry fee income	-	585
	27,701	27,873
<b>Other trading activities</b>		
Sales	894	125
Sundry income	-	110
Bennie Cup - income	-	20
Bennie Cup - expenditure	-	(20)
	894	235
<b>Investment income</b>		
Deposit account interest	309	401
Other interest	1,050	1,367
	1,359	1,768
<b>Total incoming resources</b>	29,954	29,876
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,044	1,456
<b>Charitable activities</b>		
Rent	-	4,200
Insurance	48	933
Light and heat	55	402
Telephone and broadband	791	1,013
Printing and stationery	32	429
Postage	1,073	1,681
Sundries	450	879
Bereavement & hardship grants	750	500
Other grants	-	2,262
Carried forward	3,199	12,299

This page does not form part of the statutory financial statements

**Scottish Bowlers' Fellowship**

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2025**

	31.10.25	31.10.24
	£	£
<b>Charitable activities</b>		
Brought forward	3,199	12,299
Membership badges	6,824	5,223
Affiliation fees	30	-
Administrative duties and expenses	13,920	11,899
Subsistence	678	934
Travelling	27	175
Common repairs	1,391	3,969
Health and safety expenses	-	208
Discounted bowling equipment	3,423	4,499
70th Anniversary Game	-	630
Club overpayments	56	-
Board meeting expenses	16	-
Depn of franking machine	-	15
Depn of fixtures & fittings	-	31
Depn of wheelchairs	2,808	2,713
Depn of computer equipment	34	31
Loss/(profit) on sale of franking machine	-	(342)
	32,406	42,284
 <b>Support costs</b>		
 <b>Governance costs</b>		
Independent examiners fee	984	1,320
	34,434	45,060
<b>Total resources expended</b>		
	(4,480)	(15,184)
<b>Net expenditure</b>	(4,480)	(15,184)

This page does not form part of the statutory financial statements