

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 October 2024  
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 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. 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 at Baillieston B C and the Bennie Cup Competition had to be cancelled due to lack of support. However, as 2024 was the 70th Anniversary of the founding of the Fellowship, a special 70th Anniversary Game was arranged and played at Langside Bowling Club. 16 Clubs attended and prizes of disabled bowling aids were presented.

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 February 2024, the Trustees advised that the Lease of the office premises at 5 St Vincent Place was due to expire on 30th November 2024. As the cost of alternative office space was very high, the Trustees proposed transferring the running of the Fellowship to the homes of the Secretary, John Lassa and the Treasurer, Olive Allardyce. Committee meetings would be conducted by Zoom or similar digital platform. This Proposal was approved by all those present.

Throughout 2024, Secretary John Lassa and Treasurer Olive Allardyce worked to clear the office premises, transferring files to their respective homes. The National Archives of Scotland agreed to accept the AGM Minutes from 1955 onwards to preserve them for posterity. The office furniture was uplifted by Emmaus, the charity for the homeless.

### **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.

### **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. No new Life Members were enrolled during 2024.

**Scottish Bowlers' Fellowship**  
**Report of the Trustees**  
**for the Year Ended 31 October 2024**

**ACHIEVEMENT 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 £500 for Bereavement, £7,104.54 for five Para Handy wheelchairs, eight Bella Bowling Seats and other disabled aids, including Gatherers, Launchers and Bowling Arms.

Since inception in 1954, the Fellowship has paid out over £400,000 in Grants.

**FINANCIAL REVIEW**

**Financial position**

The Charity's results for the year show a loss of £15,184 (2023 - loss £4,923) and accumulated reserves of £76,856 (2023 -£ 92,440) of which £11,552 are restricted (2023 - £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  
Mrs O A Allardyce ,Treasurer  
G Clelland Immediate Past President  
E Gold President (appointed 29.2.24)

**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 2024**

Approved by order of the board of trustees on 17 January 2025 and signed on its behalf by:

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 2024.

### **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

17 January 2025

**Scottish Bowlers' Fellowship**

**Statement of Financial Activities  
for the Year Ended 31 October 2024**

		Unrestricted fund £	Restricted fund £	31.10.24 Total funds £	31.10.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies		27,873	-	27,873	26,070
Other trading activities	2	235	-	235	140
Investment income	3	1,768	-	1,768	1,905
<b>Total</b>		<u>29,876</u>	<u>-</u>	<u>29,876</u>	<u>28,115</u>
 <b>EXPENDITURE ON</b>					
Raising funds		1,456	-	1,456	-
<b>Charitable activities</b>					
Direct charitable activities		43,604	-	43,604	33,038
<b>Total</b>		<u>45,060</u>	<u>-</u>	<u>45,060</u>	<u>33,038</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (15,184)	 -	 (15,184)	 (4,923)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		80,488	11,552	92,040	97,363
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>65,304</u>	 <u>11,552</u>	 <u>76,856</u>	 <u>92,440</u>

The notes form part of these financial statements

**Scottish Bowlers' Fellowship**

**Balance Sheet  
31 October 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.10.24 Total funds £	31.10.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	9,386	9,012	18,398	16,526
<b>CURRENT ASSETS</b>					
Stocks	7	2,454	-	2,454	3,505
Debtors	8	658	-	658	622
Cash at bank and in hand		53,796	2,540	56,336	72,841
		<u>56,908</u>	<u>2,540</u>	<u>59,448</u>	<u>76,968</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(990)	-	(990)	(1,054)
		<u>55,918</u>	<u>2,540</u>	<u>58,458</u>	<u>75,914</u>
<b>NET CURRENT ASSETS</b>					
		<u>55,918</u>	<u>2,540</u>	<u>58,458</u>	<u>75,914</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>65,304</u>	<u>11,552</u>	<u>76,856</u>	<u>92,440</u>
<b>NET ASSETS</b>					
		<u>65,304</u>	<u>11,552</u>	<u>76,856</u>	<u>92,440</u>
<b>FUNDS</b>					
	10			65,304	80,888
Unrestricted funds				11,552	11,552
Restricted funds				<u>76,856</u>	<u>92,440</u>
<b>TOTAL FUNDS</b>					
				<u>76,856</u>	<u>92,440</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 January 2025 and were signed on its behalf by:

J M Lassa - Trustee

The notes form part of these financial statements



## Scottish Bowlers' Fellowship

### Notes to the Financial Statements for the Year Ended 31 October 2024

#### 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 2024**

**2. OTHER TRADING ACTIVITIES**

	31.10.24	31.10.23
	£	£
Sales	125	15
Sundry income	110	65
Bennie Cup - income	20	360
Bennie Cup - expenditure	(20)	(300)
	235	140
	235	140

**3. INVESTMENT INCOME**

	31.10.24	31.10.23
	£	£
Deposit account interest	401	172
Other interest	1,367	1,733
	1,768	1,905
	1,768	1,905

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,070	-	26,070
Other trading activities	140	-	140
Investment income	1,905	-	1,905
	28,115	-	28,115
<b>Total</b>	28,115	-	28,115
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable activities	30,685	2,353	33,038
	30,685	2,353	33,038
<b>NET INCOME/(EXPENDITURE)</b>	(2,570)	(2,353)	(4,923)

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024**

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	83,458	13,905	97,363
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>80,888</u>	<u>11,552</u>	<u>92,440</u>

**6. TANGIBLE FIXED ASSETS**

	Franking machine £	Fixtures and fittings £	Wheelchairs £	Computer equipment £	Totals £
<b>COST</b>					
At 1 November 2023	954	2,095	53,886	1,889	58,824
Additions	-	-	4,920	-	4,920
Disposals	-	-	(1,720)	-	(1,720)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	954	2,095	57,086	1,889	62,024
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 November 2023	32	1,785	38,852	1,629	42,298
Charge for year	15	31	2,713	31	2,790
Eliminated on disposal	-	-	(1,462)	-	(1,462)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	47	1,816	40,103	1,660	43,626
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 October 2024	<u>907</u>	<u>279</u>	<u>16,983</u>	<u>229</u>	<u>18,398</u>
At 31 October 2023	<u>922</u>	<u>310</u>	<u>15,034</u>	<u>260</u>	<u>16,526</u>

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024**

<b>7.</b>	<b>STOCKS</b>		
		31.10.24	31.10.23
		£	£
	Stocks	2,454	3,505
		<u>          </u>	<u>          </u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		31.10.24	31.10.23
		£	£
	Prepayments and accrued income	658	622
		<u>          </u>	<u>          </u>
<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		31.10.24	31.10.23
		£	£
	Accrued expenses	990	1,054
		<u>          </u>	<u>          </u>
<b>10.</b>	<b>MOVEMENT IN FUNDS</b>		
		At	Net
		1.11.23	movement
		£	in funds
		£	£
	<b>Unrestricted funds</b>		
	General fund	80,488	(15,184)
		<u>          </u>	<u>          </u>
	<b>Restricted funds</b>		
	Wheelchair Fund	11,552	-
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>92,040</u>	<u>(15,184)</u>
		<u>          </u>	<u>          </u>

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)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>29,876</u>	<u>(45,060)</u>	<u>(15,184)</u>
	<u>          </u>	<u>          </u>	<u>          </u>

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	83,458	(2,570)	80,888
<b>Restricted funds</b>			
Wheelchair Fund	13,905	(2,353)	11,552
<b>TOTAL FUNDS</b>	<u>97,363</u>	<u>(4,923)</u>	<u>92,440</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	28,115	(30,685)	(2,570)
<b>Restricted funds</b>			
Wheelchair Fund	-	(2,353)	(2,353)
<b>TOTAL FUNDS</b>	<u>28,115</u>	<u>(33,038)</u>	<u>(4,923)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	83,458	(17,754)	65,704
<b>Restricted funds</b>			
Wheelchair Fund	13,905	(2,353)	11,552
<b>TOTAL FUNDS</b>	<u>97,363</u>	<u>(20,107)</u>	<u>77,256</u>

**Scottish Bowlers' Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,991	(75,745)	(17,754)
<b>Restricted funds</b>			
Wheelchair Fund	-	(2,353)	(2,353)
<b>TOTAL FUNDS</b>	<u>57,991</u>	<u>(78,098)</u>	<u>(20,107)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2024.

**Scottish Bowlers' Fellowship**

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2024**

	31.10.24 £	31.10.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,068	413
Membership	24,950	25,457
Life membership	-	100
Fees arrears	270	100
Entry fee income	585	-
	27,873	26,070
<b>Other trading activities</b>		
Sales	125	15
Sundry income	110	65
Bennie Cup - income	20	360
Bennie Cup - expenditure	(20)	(300)
	235	140
<b>Investment income</b>		
Deposit account interest	401	172
Other interest	1,367	1,733
	1,768	1,905
<b>Total incoming resources</b>	29,876	28,115
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,456	-
<b>Charitable activities</b>		
Rent	4,200	4,200
Insurance	933	663
Light and heat	402	223
Telephone and broadband	1,013	655
Printing and stationery	429	374
Postage	1,681	1,312
Carried forward	8,658	7,427

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 2024**

	31.10.24	31.10.23
	£	£
<b>Charitable activities</b>		
Brought forward	8,658	7,427
Sundries	879	294
Bereavement & hardship grants	500	3,400
Other grants	2,262	-
Membership badges	5,223	5,400
Affiliation fees	-	30
Administrative duties and expenses	11,899	9,360
Subsistence	934	600
Travelling	175	554
Common repairs	3,969	1,375
Health and safety expenses	208	-
Discounted bowling equipment	4,499	864
70th Anniversary Game	630	-
Depn of franking machine	15	16
Depn of fixtures & fittings	31	35
Depn of wheelchairs	2,713	2,696
Depn of computer equipment	31	87
Loss/(profit) on sale of franking machine	(342)	-
	42,284	32,138
 <b>Support costs</b>		
 <b>Governance costs</b>		
Independent examiners fee	1,320	900
	45,060	33,038
 <b>Net expenditure</b>	(15,184)	(4,923)

This page does not form part of the statutory financial statements