REGISTERED COMPANY NUMBER: SC314208 (Scotland)
REGISTERED CHARITY NUMBER: SC39604

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Western Wildcats Hockey Club

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Contents of the Financial Statements
for the Year Ended 31 July 2025

Report of the Trustees
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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

The main objectives of the club are the provision of facilities, coaching and organisation to promote the playing of hockey in the Milngavie and Bearsden area.

ACHIEVEMENTS AND PERFORMANCE

Our Men's 1st Team won the League Title and the Grand Final Play Off, therefore will again represent Scotland in the EHL.

Our Ladies 1's again finished in the Top 6 of the Premiership and our Ladies 2's were promoted to the Championship.

Membership numbers continue to increase, particularly evident in the Ladies Section where we plan to introduce a 5th Senior Ladies Team.

We are seeking to introduce a Membership App that will improve Communications throughout our Junior and Senior Sections.

We have had a waiting list to join our Junior Section; to reduce this list we have introduced Junior Training Sessions on a Sunday Morning.

FINANCIAL REVIEW

Result for the year

The result for the year to 31 July 2025 is a surplus of £17,242 (2024: deficit £15,004). This result is stated after a depreciation charge of £4,512 (2024: £4,512) on the hockey pitch. The trustees are satisfied with the result for the year.

Reserves policy

The trustees have reviewed the reserves of the charity and are satisfied that reserves are adequate. The trustees longer term strategy is to ensure that the Club builds up sufficient reserves to replace the hockey pitch when it becomes necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees form a Committee of Members from the Club. New trustees are voted onto the Committee by members at the AGM. All new trustees are selected with a view to ensuring that the Committee has an appropriate balance of relevant skills and experience.

Principal Risks and Uncertainties

The trustees review risks throughout the Club year and have assessed the major risks facing the Club. The trustees are satisfied that these risks are currently being adequately managed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC314208 (Scotland)

Registered Charity number

SC39604

Report of the Trustees
for the Year Ended 31 July 2025

Registered office
Milngavie & Bearsden Sports Club
Auchenhowie Road
Milngavie
G62 6EJ

Trustees
A Scott
M E Laing (resigned 7.1.2026)
Ms K Cuthbert (resigned 7.1.2026)
Ms F Macmillan
Ms R Smith (resigned 22.1.2025)
Ms R Ward (resigned 7.1.2026)
Ms L Findlay (resigned 22.1.2025)
D G Rickards (resigned 22.1.2025)
A W Reid Director (appointed 22.1.2025)

Company Secretary
Ms F Macmillan

Independent Examiner
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Approved by order of the board of trustees on 9 June 2026 and signed on its behalf by:

Signed by:
577C37DA4E0847E...
A W Reid - Trustee

Independent Examiner's Report to the Trustees of
Western Wildcats Hockey Club

I report on the accounts for the year ended 31 July 2025 set out on pages four to nine.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 connection with 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

DocuSigned by:
Jennifer Irvine
B9D12ECD2A59422...

Jennifer Irvine
The Institute of Chartered Accountants of Scotland

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

10 June 2026

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,453	-	32,453	16,273
Charitable activities					
Hockey club activities		134,100	-	134,100	114,038
Other income		858	-	858	-
Total		167,411	-	167,411	130,311
EXPENDITURE ON					
Charitable activities					
Hockey club activities		150,169	-	150,169	145,315
NET INCOME/(EXPENDITURE)		17,242	-	17,242	(15,004)
RECONCILIATION OF FUNDS					
Total funds brought forward		64,038	-	64,038	79,042
TOTAL FUNDS CARRIED FORWARD		81,280	-	81,280	64,038

The notes form part of these financial statements

Balance Sheet
31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	4	16,249	-	16,249	21,234
CURRENT ASSETS					
Debtors	5	733	-	733	1,723
Cash at bank		73,958	-	73,958	44,365
		74,691	-	74,691	46,088
CREDITORS					
Amounts falling due within one year	6	(9,660)	-	(9,660)	(3,284)
NET CURRENT ASSETS		65,031	-	65,031	42,804
TOTAL ASSETS LESS CURRENT LIABILITIES		81,280	-	81,280	64,038
NET ASSETS		81,280	-	81,280	64,038
FUNDS	7				
Unrestricted funds:					
General fund				81,280	64,038
TOTAL FUNDS				81,280	64,038

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 June 2026 and were signed on its behalf by:

Signed by:
577C37DA4E0847E...
A W Reid - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

Income
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. Membership income is recognised in the relevant Club membership year.

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.

Property improvements	-	10% on cost
Computer equipment	-	25% on reducing balance

Small items of capital expenditure are treated as revenue expenditure when purchased. Single items costing less than £500 would not normally be capitalised.

Taxation
The charity is exempt from corporation 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	4,985	5,142
Other operating leases	15,290	15,542
Deficit on disposal of fixed assets	-	900

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. TANGIBLE FIXED ASSETS

	Property improvements	Computer equipment	Totals
	£	£	£
COST			
At 1 August 2024 and 31 July 2025	479,748	4,844	484,592
DEPRECIATION			
At 1 August 2024	460,404	2,954	463,358
Charge for year	4,513	472	4,985
At 31 July 2025	464,917	3,426	468,343
NET BOOK VALUE			
At 31 July 2025	14,831	1,418	16,249
At 31 July 2024	19,344	1,890	21,234

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Prepayments	733	1,723

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Accrued expenses	9,660	3,284

7. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	64,038	17,242	81,280
TOTAL FUNDS	64,038	17,242	81,280

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	167,411	(150,169)	17,242
TOTAL FUNDS	167,411	(150,169)	17,242

Comparatives for movement in funds

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	79,042	(15,004)	64,038
TOTAL FUNDS	79,042	(15,004)	64,038

continued...

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,811	(143,815)	(15,004)
Restricted funds			
Scottish Hockey Physio	500	(500)	-
Scottish Hockey Active Schools	1,000	(1,000)	-
	1,500	(1,500)	-
TOTAL FUNDS	130,311	(145,315)	(15,004)

8. RELATED PARTY DISCLOSURES

During the year the charity paid £150 (2024: £150) to A Scott (trustee) for website maintenance services.

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25	31.7.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,053	8,213
Sponsorship	27,400	8,060
	32,453	16,273
Charitable activities		
Summer and Easter camps	24,308	26,048
Pitch lets	6,992	6,224
Membership subscriptions	67,284	59,075
Club events and trips	35,516	22,691
	134,100	114,038
Other income		
Miscellaneous income	858	-
Total incoming resources	167,411	130,311
EXPENDITURE		
Charitable activities		
Rent	15,290	15,542
Utility costs	5,421	8,087
Advertising and website	699	1,474
Sundries	74	53
Property repairs and maintenance	9,266	6,584
Coaching	25,040	31,123
Subscriptions	990	940
Hockey kit and equipment	13,399	16,110
Competition fees	8,115	16,375
Club event and function costs	64,784	39,478
Other playing costs	900	2,331
Depreciation of property improvements	4,512	4,512
Depreciation of computer equip ment	473	630
	148,963	143,239
Support costs		
Management		
Loss on sale of tangible fixed assets	-	900
Governance costs		
Accountancy fees	1,206	1,176
Total resources expended	150,169	145,315
Net income/(expenditure)	17,242	(15,004)

This page does not form part of the statutory financial statements