

Financial Statements

Scottish Squash
For the year ended 31 March 2026

Prepared by Framework Advisory

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Income and Expenditure Account

Scottish Squash

For the year ended 31 March 2026

	NOTES	2026	2025
Operations			
Income		664,921	644,892
Operating expenditure		(199,035)	(225,752)
Gross surplus		465,886	419,140
Administration			
Administrative expenses		(461,889)	(418,604)
Operating surplus/(deficit)		3,997	536
Other income			
Interest receivable and similar expenses		4,167	158
Surplus/(deficit) before taxation		8,163	694
Taxation and adjustments			
Tax on surplus/(deficit)		(792)	-
Exceptional Items			
Exceptional P&L Charge		-	(21,202)
Total Exceptional Items		-	(21,202)
Surplus/(deficit) for the financial year		7,372	(20,508)

Balance Sheet

Scottish Squash

As at 31 March 2026

	NOTES	31 MAR 2026	31 MAR 2025
Current assets			
Debtors	1	32,441	50,943
Cash at bank and in hand	2	232,106	206,342
Total Current assets		264,547	257,285
Creditors: amounts falling due within one year			
Current creditors	3	(154,863)	(154,772)
Net current assets		109,684	102,513
Total assets less current liabilities		109,684	102,513
Reserves			
Other reserves		1,000	1,200
Income and expenditure account		108,684	101,313
Members' funds		109,684	102,513

Notes to the Financial Statements

Scottish Squash

For the year ended 31 March 2026

	2026	2025
1. Debtors		
Accounts Receivable	521	11,216
Prepayments and accrued income	31,920	39,727
Total Debtors	32,441	50,943

	2026	2025
2. Cash at bank and in hand		
Tide Current Account	8,139	-
Tide Instant Saver	179,419	-
Wise	86	-
Scottish Squash Limited No. 1	21,224	167,432
Scottish Squash Ltd No. 3	26	6,923
Soldo	23,211	31,986
Total Cash at bank and in hand	232,106	206,342

	2026	2025
3. Creditors: amounts falling due within one year		
Trade creditors	12,807	4,833
Corporation tax	792	-
Other taxation and social security	9,016	8,173
Other creditors	22,029	68,644
Accruals and deferred income	110,220	73,123
Total Creditors: amounts falling due within one year	154,863	154,772

Detailed Trading and Income and Expenditure Account

Scottish Squash

For the year ended 31 March 2026

	NOTES	2026	2025
Income			
Coaching - sportscotland		(3,148)	-
Coaching - other contributions		11,500	11,208
Players - other contributions		15,610	35,606
Competitions income		71,468	55,020
Sponsorship income		7,655	19,245
Other operations		4,549	8,220
Other grants		481,770	466,094
Event Entry Income - Sanctioning Fees		3,617	3,599
Membership - Individual (Year)		29,365	29,046
Membership - Clubs (Squash+)		6,299	6,019
Membership - Individual (5 day)		78	166
Membership - Clubs (Squash)		3,786	3,390
Membership - Non Member		325	290
Staff Recharges		2,329	6,988
Supplementary Tournament Income		461	-
Event Entry Income - Packages		29,258	-
Total Income		664,921	644,892
Operations			
Coaching expenditure		(857)	(35)
Competitions expenditure		(1,601)	(2,152)
Players expenditure		(196,577)	(220,449)
Clubs expenditure		-	(3,116)
Total Operations		(199,035)	(225,752)
Gross surplus		465,886	419,140
Administration			
Administrative expenses			
Staffing		(364,130)	(310,736)
Rent		(13,976)	(5,300)
Insurance		(12,981)	(14,857)
IT		(8,062)	(9,173)
Travel Costs		(29,953)	(30,352)
Consulting		(1,190)	(17,909)
Audit & Accountancy fees		-	(544)
Finance Support		(9,360)	(9,360)
Subscriptions & Memberships		(10,440)	(9,814)
Bank Fees		(3,346)	(2,011)
Bad Debts		(398)	(630)

	NOTES	2026	2025
Stationery		(579)	(243)
Advertising		(2,753)	(3,291)
Telephone		(4,647)	(4,384)
General Expenses		(74)	-
Total Administrative expenses		(461,889)	(418,604)
Operating surplus/(deficit)		3,997	536
Investment revenues			
Bank interest received		4,167	158
Surplus/(deficit) before taxation		8,163	694
Taxation and Adjustments			
Corporation tax		(792)	-
Exceptional Items			
Exceptional P&L Charge		-	(21,202)
Total Exceptional Items		-	(21,202)
Surplus/(deficit) for the financial year		7,372	(20,508)

Schedule of Administrative Expenses

Scottish Squash

For the year ended 31 March 2026

	2026	2025
Administrative expenses		
Wages and salaries	364,130	310,736
Rent	13,976	5,300
Insurance	12,981	14,857
Computer running costs	8,062	9,173
Travelling expenses	29,953	30,352
Consultancy fees	1,190	17,909
Audit fees	-	544
Finance support	9,360	9,360
Affiliation fees	10,440	9,814
Bank charges	3,337	2,011
Bad and doubtful debts	398	630
Printing and stationery	579	243
Advertising	2,753	3,291
Telephone	4,647	4,384
Sundry expenses	74	-
Total Administrative expenses	461,880	418,604