

**ABERDEEN ICE HOCKEY CLUB**  
**(The Aberdeen Lynx)**  
**REGISTERED CHARITY NUMBER: SC051762**



**ANNUAL REPORT 2023/24**

Haines Watts  
Business Advisors and Accountants  
Viewforth House  
189 Nicol Street  
Kirkcaldy  
Fife  
KY1 1PF

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FOR THE YEAR ENDED 31 JULY 2024**

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# **ABERDEEN ICE HOCKEY CLUB**

## **REPORT OF THE TRUSTEES FOR THE PERIOD 1 AUGUST 2023 TO 31 JULY 2024**

The trustees present their report with the financial statements of the charity for the period 1 August 2023 to 31 July 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**

Aberdeen Ice Hockey Club is a non-profit distributing charity whose principal objective is to advance public participation in the sport of ice hockey. The Club's vision is to develop great people through our passion for ice hockey. This will be achieved through the provision of coaching and facilities for participating in ice hockey in accordance with the rules and regulations laid down by Scottish Ice Hockey and Ice Hockey UK, the governing bodies within the sport of ice hockey in Scotland and in the United Kingdom.

The club provides registration in the sport and training for juniors up to the age of 19 years, and also provides training and registration for the senior team participating in the Scottish National League. The club hosts league and cup games for teams across four junior and the senior age groups in accordance with membership in those leagues in Aberdeen and in turn those teams participate in league and cup games hosted by other ice hockey clubs in Scotland and Northern Ireland.

The club has a range of merchandise including replica jerseys that are sold to promote the awareness of the sport, all profits from which are diverted back into the club to support junior development.

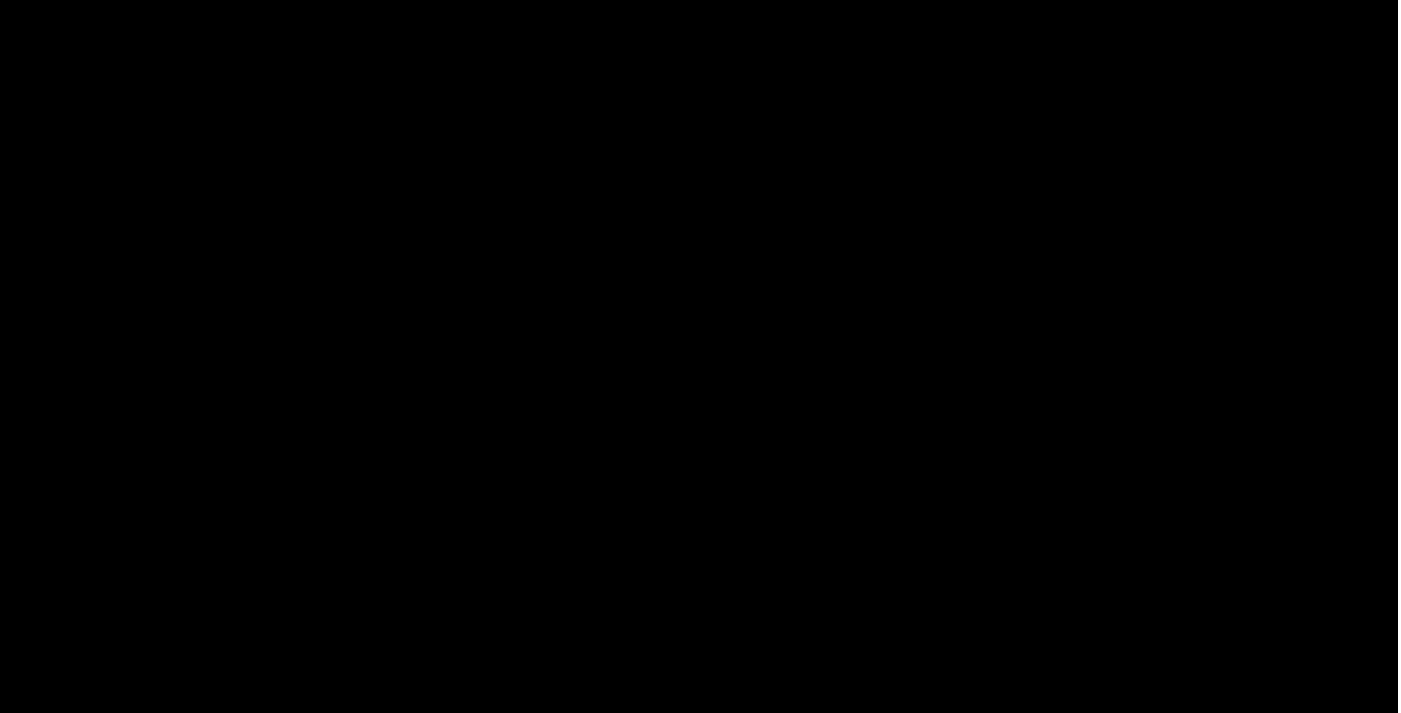
### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

This year was another memorable one for the Aberdeen Ice Hockey Club, the registered charity, with teams of all ages playing under the banner of Aberdeen Lynx.

#### **Season 2023/24**

The SNL team had another fantastic season, winning the Scottish Cup and also becoming Scottish National League Champions for the second year in a row. On Saturday, March 16th, amidst roaring cheers at Dundee Ice Arena, our team triumphed over the Dundee Comets in a thrilling showdown for the League title. The SNL team also competed in the SNL Playoffs in the hope of taking another title and trophy. Unfortunately, they were beaten in the semi-finals by Kirkcaldy Kestrels. The Scottish Cup Finals then took place in April 2024 with the team battling against Edinburgh Capitals to lift a second trophy for the season.



During the season all junior teams competed well across their age groups and developed as both a team and as individuals. U8 and U10 travelled to play in a number of X-Ice tournaments, which are a fun opportunity for the younger players to learn the game, improve their skills and build relationships as a team.

The U12, U14, U16 and U19 teams played a number of home and away games with other teams across Scotland. Subsidised buses were provided for some of the away games, where enough players were travelling, particularly those in the south and west of Scotland. This reduced costs for parents, and also helped to reduce carbon emissions for the teams, with fewer cars making the 300-400 mile round trips.

The U12 and U16 teams took part in the Ensign Ewart tournament in Kilmarnock, with the U12 team beating Fife U12 in the final to win the tournament.

As with previous years our junior teams travelled to Belfast in the spring to play the Belfast Giants juniors. This trip is the highlight of the season for our younger players with games being played in the SSE Arena. Before heading back the teams were able to watch the senior Belfast Giants team play, with some of our juniors being asked to help clear the ice at chuck a puck. This year a lodge was booked through Girl Guiding Ulster for players and families to stay together at a greatly reduced cost, with the trip being fully subsidised for juniors travelling on the coach with the team. In the summer a hockey camp was organised with Ozone Hockey providing a week of intensive training for junior players.

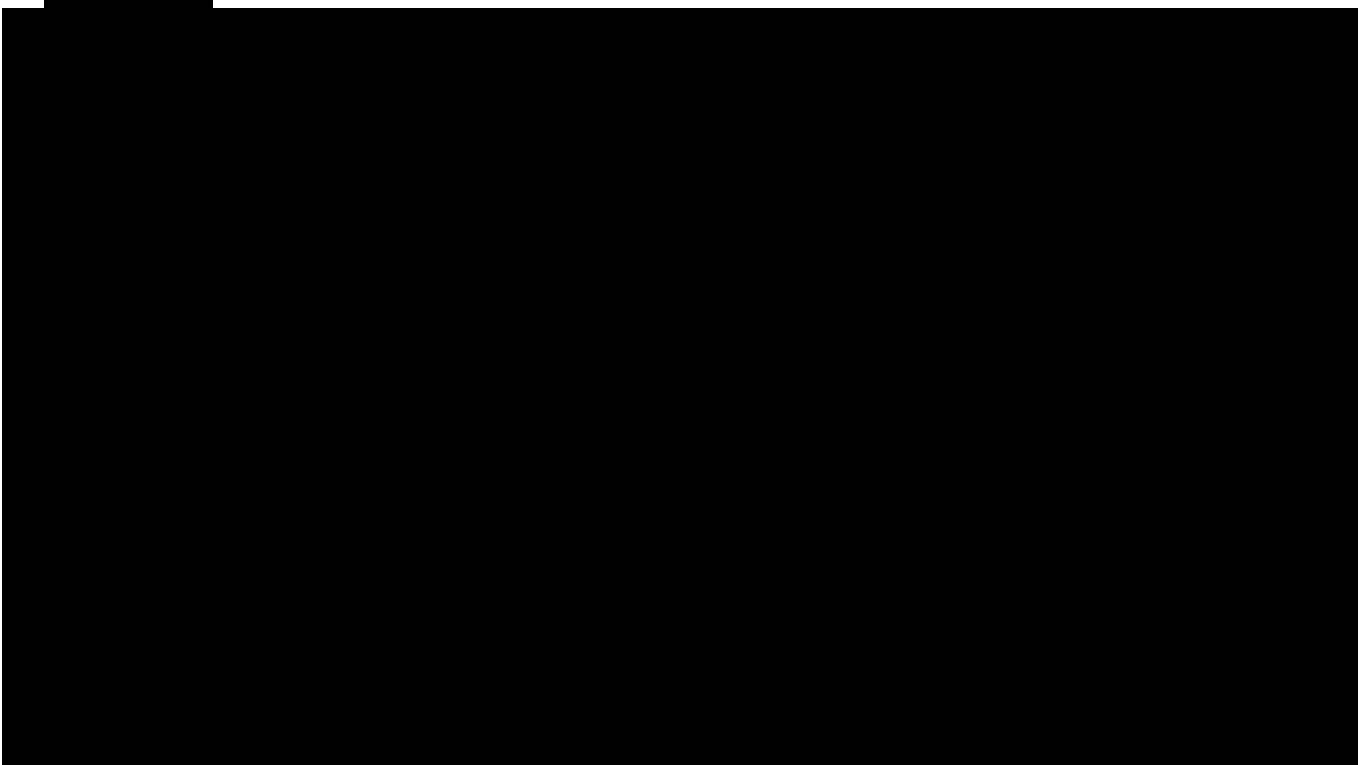
### **Success at National Level**

During the 2023-24 Season, Scottish Ice Hockey launched a fundraising initiative for players who compete at national level, Match 200. This initiative provided up to £200 of match funding for players if they fundraised the equivalent amount. Aberdeen Ice Hockey Club ran a number of player challenges to ensure our juniors met their targets,

Eight of our talented junior players were successful at trials and secured a place in the Scotland team for their age groups. In addition to training and games in Scotland, the teams

competed in a tournament in Bratislava, Slovakia. In addition, one of the under 12 players trialled and was selected to play for the U13 England Girls team who travelled to compete in Orleans, France. The cost of travel to these tournament falls to the parents, and therefore the Board of Trustees at Aberdeen Ice Hockey Club agreed to fully fund the difference in cost after the Scottish Ice Hockey match funding.

In May 2024, U15, U17 and U19 Scotland teams took on England at a tournament in Sheffield. Four of our juniors played in the U15 and U17 teams and we were very proud of [REDACTED] from our SNL team who was selected as U19 Team Captain for Scotland.



### **Supporting the Community**

At Aberdeen Ice Hockey Club, supporting the wider community is an important part of our work.

The preseason in August saw the club supporting a charity match between the Aberdeen Predators and the Lossiemouth Jets in support of the Archie Foundation. Aberdeen Lynx fielded a few alumni players and coaches to both teams and the Club used its platform to ensure a near sell out match. This partnership approach raised a massive £12,875 for the Archie Foundation.

November 2023 saw the annual Christmas Lights parade through Aberdeen city centre with our mascot Lennox and junior players joining other clubs and charities for the switch on of the festive lights.

In December 2023 we asked fans and players to take part in our annual Teddy Toss at a Christmas themed SNL game. When the first Lynx goal of the night was scored, nearly 500 teddies and soft toys were thrown onto the ice. These were collected by our 'Mini Lynx' helpers and the following week were donated to Northsound 1's Mission Christmas, who distributed them to local children in need as Christmas gifts.



## **Building a legacy & celebrating success**

Our junior players were invited to the second annual awards evening held at Pittodrie which celebrated the achievements of each team and individual players from each year groups. Awards were given in a range of categories including Player's Player, Future Stars, Most Improved and Spirit of the Club.

Our senior players also had an awards dinner which celebrated the achievements on and off the ice of the players and the wider team. Inductees into the Lynx Hall of Fame for 2024 we [REDACTED] both of whom have played a fundamental role in the sport in Aberdeen over the years.

## **FINANCIAL REVIEW**

### **Financial position**

As with the previous year, SNL teams played each other four times across the season with two home and two away games. This resulted in unparalleled ticket sales and merchandise sales, but as previously also resulted in substantial associated costs for ice hire, referee fees and travel to away games.

Income for the year totalled £362,818 with expenditure for the same period of £357,845. This resulted in a total profit for the season of £4,973.

A total of £153,139 was received in ticket sales, £15,559 in sponsorship, £49,376 from merchandise sales and £26,661 from fundraising such as the Shirt off the Back raffle and Chuck a Puck on game nights. Sponsorship totals for the 2023/24 season were higher but some funds were received at the end of the previous financial year and have already been reported. The fundraising total also includes funds raised at the pre-season charity match and as part of the Match 200 Scottish Ice Hockey initiative.

Ice Hire costs amounted to a combined £113,072 with the majority of that (£79,616) for training ice on Mondays and Wednesday evenings throughout the year. Monthly junior fees of £57,115 were received during the course of the year. Aberdeen Ice Hockey Club charges £50 per month for a single junior player, with discounts offered to families with more than one young person playing. This is the lowest cost of training in Scotland and monthly fees have not increased for at least four years. This monthly payment provides access to a minimum of two hours training per week, with only brief closures over Christmas and in August each year, and where possible players are offered the chance to 'train up' or 'train down' with the next age group to access an additional two hours per week on ice.

The profits are used to fund junior training, subsidise coaches to junior away games and enabled us to fully subsidise the trip to Belfast. This year payment was only sought from parents and non-playing siblings travelling on the coach. This year there was investment in display equipment and payment terminals to support the sale of merchandise at SNL games. There were also enhancements to training aids and the stock of junior kit that is loaned to new junior players when they join the club.

### **Reserves policy**

The charity agreed a reserves policy at its AGM in July 2024. It was agreed to maintain £30,000 on an ongoing basis. This would cover between three and six months of essential operation as a hockey club supporting junior development.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Aberdeen Ice Hockey Club is a Scottish Charitable Incorporated Organisation (SCIO) and was incorporated on 30 May 2022. The charity is governed by its constitution.

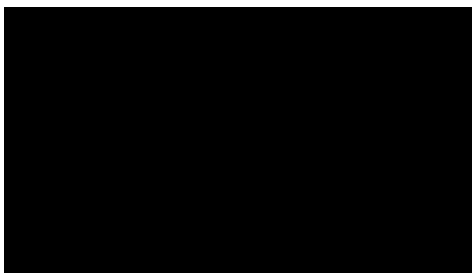
### **Recruitment and appointment of new trustees**

Charity Trustees are appointed for a two year period at the Annual General Meeting of Aberdeen Ice Hockey Club. The board comprises trustee and non-trustee positions and all members are elected by the membership.

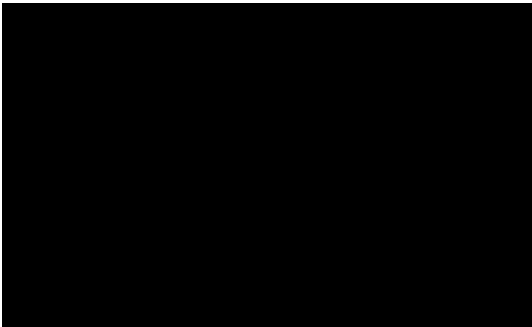
## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

SC051762

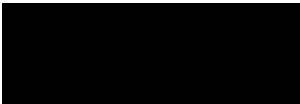


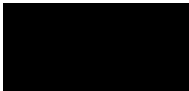
**Trustees**



**Independent Examiner**  
Haines Watts  
Business Advisors and Accountants

Approved by order of the board of trustees on .....<sup>28/04/2025</sup> and signed on  
its behalf by:



 .....  
Trustee



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABERDEEN ICE HOCKEY CLUB**

I report on the accounts for the year ended 31 July 2024 set out on pages eight to fifteen.

### **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.



Haines Watts  
Business Advisors and Accountants  
Viewforth House  
189 Nicol Street  
Kirkcaldy  
Fife  
KY1 1PF

Date: .....

**ABERDEEN ICE HOCKEY CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2024**

		Year Ended 31.7.24 Unrestricted fund £	Period 30.5.22 to 31.7.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		3,041	85,239
<b>Charitable activities</b>			
Advancement of public participation in sport		98,949	104,260
Other trading activities	2	<u>260,828</u>	<u>211,695</u>
<b>Total</b>		<u>362,818</u>	<u>401,194</u>
 <b>EXPENDITURE ON</b>			
Raising funds		29,598	35,470
<b>Charitable activities</b>	3		
Advancement of public participation in sport		<u>328,247</u>	<u>274,878</u>
<b>Total</b>		<u>357,845</u>	<u>310,348</u>
 <b>NET INCOME</b>		4,973	90,846
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		90,846	-
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>95,819</u>	<u>90,846</u>

The notes form part of these financial statements

**ABERDEEN ICE HOCKEY CLUB****BALANCE SHEET  
31 JULY 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	7,771	6,391
<b>CURRENT ASSETS</b>			
Stocks	7	5,299	4,573
Debtors	8	10,618	21,422
Cash at bank and in hand		<u>93,541</u>	<u>87,932</u>
		109,458	113,927
<b>CREDITORS</b>			
Amounts falling due within one year	9	(21,410)	(29,472)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>88,048</u>	<u>84,455</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>95,819</u>	<u>90,846</u>
<b>NET ASSETS</b>		<u>95,819</u>	<u>90,846</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>95,819</u>	<u>90,846</u>
<b>TOTAL FUNDS</b>		<u>95,819</u>	<u>90,846</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....28/04/2025..... and were signed on its behalf by:

.....  
- Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**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.

Equipment - 25% per annum on cost

Tangible fixed assets are capitalised if they have a value greater than £300 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.

The carrying values of tangible fixed assets are reviewed for impairment on an annual basis.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2024**

**1. ACCOUNTING POLICIES - continued**

**DEBTORS**

Prepayments are valued at the amount paid in advance for future periods.

**CASH AT BANK AND IN HAND**

Cash at bank and in hand 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 deposit or similar account.

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**FINANCIAL INSTRUMENT**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

**2. OTHER TRADING ACTIVITIES**

	Year Ended 31.7.24 £	Period 30.5.22 to 31.7.23 £
Match ticket sales	150,223	113,484
Merchandise sales	49,376	38,681
Sponsorships	15,559	36,078
Fundraising	26,661	13,492
Game fees	5,778	6,543
Other income	<u>13,231</u>	<u>3,417</u>
Carried forward	260,828	211,695

# **ABERDEEN ICE HOCKEY CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2024**

### **2. OTHER TRADING ACTIVITIES - continued**

	Year Ended 31.7.24 £	Period 30.5.22 to 31.7.23 £
Brought forward	<u>260,828</u>	<u>211,695</u>
	<u>260,828</u>	<u>211,695</u>

### **3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Advancement of public participation in sport	<u>326,429</u>	<u>1,818</u>	<u>328,247</u>

### **4. TRUSTEES' REMUNERATION AND BENEFITS**

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

#### **TRUSTEES' EXPENSES**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	85,239
<b>Charitable activities</b>	
Advancement of public participation in sport	104,260
Other trading activities	<u>211,695</u>
<b>Total</b>	<u>401,194</u>
<b>EXPENDITURE ON</b>	
Raising funds	35,470
<b>Charitable activities</b>	
Advancement of public participation in sport	<u>274,878</u>
<b>Total</b>	<u>310,348</u>
<b>NET INCOME</b>	<u>90,846</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>90,846</u>

**ABERDEEN ICE HOCKEY CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2024**

**6. TANGIBLE FIXED ASSETS**

	Equipment £
<b>COST</b>	
At 1 August 2023	8,522
Additions	<u>3,509</u>
At 31 July 2024	<u>12,031</u>
<b>DEPRECIATION</b>	
At 1 August 2023	2,131
Charge for year	<u>2,129</u>
At 31 July 2024	<u>4,260</u>
<b>NET BOOK VALUE</b>	
At 31 July 2024	<u><u>7,771</u></u>
At 31 July 2023	<u><u>6,391</u></u>

**7. STOCKS**

	2024 £	2023 £
Stocks	<u>5,299</u>	<u>4,573</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	5,374	14,350
Prepayments	<u>5,244</u>	<u>7,072</u>
	<u>10,618</u>	<u>21,422</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	10,399	15,234
Taxation and social security	6,911	11,485
Other creditors	<u>4,100</u>	<u>2,753</u>
	<u>21,410</u>	<u>29,472</u>

# **ABERDEEN ICE HOCKEY CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 JULY 2024**

### **10. MOVEMENT IN FUNDS**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	90,846	4,973	95,819
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>90,846</u>	<u>4,973</u>	<u>95,819</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	362,818	(357,845)	4,973
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>362,818</u>	<u>(357,845)</u>	<u>4,973</u>

### **Comparatives for movement in funds**

	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>		
General fund	90,846	90,846
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>90,846</u>	<u>90,846</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	401,194	(310,348)	90,846
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>401,194</u>	<u>(310,348)</u>	<u>90,846</u>



**ABERDEEN ICE HOCKEY CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2024**

**11. RELATED PARTY DISCLOSURES**

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

**ABERDEEN ICE HOCKEY CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2024**

	Year Ended 31.7.24 £	Period 30.5.22 to 31.7.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	85,239
Travel contributions	<u>3,041</u>	<u>-</u>
	3,041	85,239
<b>Other trading activities</b>		
Match ticket sales	150,223	113,484
Merchandise sales	49,376	38,681
Sponsorships	15,559	36,078
Fundraising	26,661	13,492
Game fees	5,778	6,543
Other income	<u>13,231</u>	<u>3,417</u>
	260,828	211,695
<b>Charitable activities</b>		
Membership income	57,115	52,545
Player registrations	5,828	4,800
SIH playoff proceeds	2,312	2,169
Ice Hockey camps	14,140	18,725
Equipment income	16,637	16,175
Travel contributions	-	6,390
Awards - Junior and SNL	<u>2,917</u>	<u>3,456</u>
	<u>98,949</u>	<u>104,260</u>
<b>Total incoming resources</b>	362,818	401,194
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Merchandise	28,169	35,337
Square fees	<u>1,429</u>	<u>133</u>
	29,598	35,470
<b>Charitable activities</b>		
Ice hire	113,072	115,206
Insurance	185	-
Telephone	331	400
Postage and stationery	2,517	1,541
Carried forward	116,105	117,147

This page does not form part of the statutory financial statements

**ABERDEEN ICE HOCKEY CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2024**

	Year Ended 31.7.24 £	Period 30.5.22 to 31.7.23 £
<b>Charitable activities</b>		
Brought forward	116,105	117,147
Advertising	-	145
Player and coach expenses	6,288	5,604
Travel	46,627	38,589
Sports consultancy	9,247	9,600
Hospitality and awards	19,609	13,452
Kit and equipment	59,049	16,405
Junior kit	10,554	19,458
Subscriptions	4,194	2,538
Hockey camps	10,984	23,300
Match night costs	17,796	13,558
Player registrations	9,944	8,490
Donation	13,903	2,065
Depreciation of tangible fixed assets	<u>2,129</u>	<u>2,131</u>
	326,429	272,482
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	68	646
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,750</u>	<u>1,750</u>
Total resources expended	<u>357,845</u>	<u>310,348</u>
<b>Net income</b>	<u><u>4,973</u></u>	<u><u>90,846</u></u>