

Report of the Trustees and
Unaudited Financial Statements for the Period 3 October 2024 to 30 June 2025
for
Winchburgh Niddry Castle Golf Club

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

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for the Period 3 October 2024 to 30 June 2025

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Report of the Trustees

for the Period 3 October 2024 to 30 June 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 period 3 October 2024 to 30 June 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).

INCORPORATION

The charitable company was incorporated on 3 October 2024 and commenced trading on the same date.

OBJECTIVES AND ACTIVITIES

Objectives and aims

WNCGC is a non-distributing charity; its purpose is the advancement of public participation in the sport of golf.

OBJECTIVES AND ACTIVITIES

Significant activities

Winchburgh Niddry Castle Golf Club (WNCGC) has a long history of supporting community initiatives in and around the West Lothian area and is an Active Assured Accredited Sports Club.

School and Community Golf

Throughout the year, WNCGC provides participation opportunities through activity blocks, tasters and health weeks in local Primary and Secondary schools in partnership with Active Schools & Community Sport supporting delivery of both a targeted and universal provision.

As an accredited club, WNCGC receives summer holiday funding to allow engagement with distinct populations who may otherwise not be able to access the sport of golf. WNCGC works to target specific young people including those with special needs and their families making best use of all the facilities WNCGC has to offer. On some occasions, food is provided to participants.

While the demand from schools to provide sessions throughout the year and from all parts of the County and beyond is high, WNCGC always aims to deliver. The club is currently seeking funding to develop the coaching base and to widen the coverage of groups to introduce to golf.

Junior Coaching

The Junior Coaching initiative began in 2013 and has been a resounding success thanks to the ongoing commitment of a dedicated team of coaches and helpers. WNCGC runs weekly sessions from early April to mid-November for Juniors aged from 5 to 15 years from Winchburgh and surrounding villages.

The Coaching Team consist of two Volunteer Professional Golfers Association (PGA) Level 2 Coaches and three PGA Level 1 coaches, ably assisted by a team of parents and helpers. All are members of the Protecting Vulnerable Groups (PVG) scheme and have the relevant Child Well Being and Protection qualifications.

The sessions cover every part of the Golf game from grip, stance and posture, alignment, and ball position to the individual shots like putting, chipping, pitching, full swing and driving. In addition to the weekly sessions, the Junior Section holds individual and team competitions in house and against other West Lothian Clubs.

As a result of the Charity Hosting a Stephen Gallacher Foundation (SGF) event, it receives some free Pro Coaching during the Summer holidays in the form of an annual visit from the SGF where our more experienced Juniors have had some success.

The club promotes 'Skills for Life', a concept based on the belief that children and young people are able to develop playing skills and personal skills through Golf, which will benefit them for the rest of their lives. Golf places strong emphasis on good sportsmanship, self-discipline and behaviour and, therefore, is an ideal medium through which children and young people can further develop personal skills such as honesty, respect, co-operation, perseverance, concentration and self-motivation - which they can carry through to adulthood.

Get Confident in the Basics for Women

Get Confident in the Basics for Women provides a fantastic first experience of golf, where the focus is on getting outdoors, having fun, and learning the fundamentals of playing golf. This six-week programme enables participants to join a friendly group of like-minded women, to develop their skills, feel more confident and enjoy the physical and mental benefits that getting active through golf brings.

The courses are delivered by PGA Level 2 Coaches and show WNCGC's commitment to increasing the female membership and raising the profile of WNCGC's activities to address the perception of women's golf. At the end of the course, the participants get a chance to put their new skills into practice on the course where they are accompanied by more experienced Lady golfers who provide more tips and guidance. So far, over 80% of the course participants have become Members of WNCGC.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In recognition of its contribution to the community, WNCGC has received a series of grants which have exceeded £10,000 for a number of years. These include £8,000 from Active Schools Funding for summer and over £1,000 from local councillors.

WNCGC has a growing membership of all ages. The membership structure reflects both the willingness of members of the public to pay to play the course as well as a number of concessionary levels for junior and other members wishing to progress their experience of golf after the coaching sessions.

To achieve these grants and growth, WNCGC's qualified coaches and assistants ran a total of 282 development sessions in 2025, both at its course and in the surrounding community and schools. Highlights include:

Juniors

WNCGC delivered 108 Junior coaching sessions from April to October, four days a week, each with a typical attendance of 10 to 12 and an emphasis on Life Skills. The annual Tom Moffat Memorial trophy is presented at the end of the season to the most sporting, attentive, honest and hard-working, with weekly awards of a certificate, medal and ice cream voucher from our local sponsor. Juniors aged 12 and under can qualify to play in the Golf Sixes League against other teams in the area.

Schools

WNCGC has supported "My Academy" at Winchburgh Academy since 2022, emphasising health and wellbeing, sustainability and employability for S1 and S2 pupils. 2025 saw 33 sessions split between the school and the course.

WNCGC supported Active West Lothian to deliver 32 sessions to small groups of Additional Support Needs (ASN) pupils in both primary and secondary schools all over West Lothian.

WNCGC coached 96 P3 pupils at Winchburgh Primary School; along with the Sinclair and Inveralmond clusters a total of 14 sessions were delivered.

Girls Hub/Scholarship

WNCGC ran the first Girls Golf Hub in 2025, sponsored by Scottish Golf, for 16 girls aged 7 to 15. Weeks 1, 4 and 6 benefited from a top Pro's expertise and feminine touch. 13 girls continued to the Girl's Scholarship, sponsored by the Golf Foundation, each later joining WNCGC as a junior member. Visits to the Scottish Golf Sixes at Troon and Dundonald Links allowed the girls to watch the women practicing for the Scottish Open and collect autographs.

Adult Coaching

WNCGC ran two 6-week Get Confident in the Basics for Women courses from April and June and Get Confident in the Basics for All from August. Along with winter coaching WNCGC ran 43 Adult sessions in 2025.

Other

WNCGC ran its 5th Get into Summer course, sponsored by West Lothian Community Learning and Development (Youth Services). The course is aimed at families who would not normally have access to golf.

FINANCIAL REVIEW

Financial position

WNCGC aims to hold sufficient cash resources to meet its net expenditure for the subsequent quarter.

During the period, WNCGC generated £214,681 of income and this funded £111,898 of expenditure on its charitable activities.

The net income for the financial year was £102,783.

WNCGC does not have a deficit for the reporting period as a whole and does not expect to be in deficit for any whole year. However, as the nature of both its main sources of income (annual membership subscriptions, green fees and grants) and expenditure (maintenance) are uneven and largely independent of each other, the club expects to run, and budgets for, deficits in some individual months. It plans to hold sufficient cash to cover such deficit months.

Winchburgh Development Ltd allow rent free use of 30 acres at the south of the course. Commercial rents are paid for the rest of the land.

A trustee and several members have made available equipment to WNCGC on favourable terms over multiple years.

FUTURE PLANS

Subsequent to the reporting date, WNCGC secured £42,500 of funding from West Lothian Council to facility an upgrade of its existing equipment storage and to improve facilities for green staff.

In 2025-26, WNCGC's emphasis is on tackling mental health issues by delivering the Golf Foundation's "Unleash your Drive" program. £2k has been receive from West Lothian Active Schools for this.

WNCGC makes its club house available for local community groups. These have included a driving theory test initiative, a local bridge club and events such as birthdays, funerals and family occasions.

WNCGC is a dog-friendly course and welcomes non-members as well as members to exercise their pets responsibly.

The club house facilities are regularly used by two local walking groups which finish their walks there.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, WNCGC, is governed by its constitution which was adopted on 3 October 2024 under which trustees manage the charity's assets on behalf of members.

Recruitment and appointment of new trustees

Trustees are generally appointed and eligible for reappointment by each Annual General Meeting (AGM).

Current trustees have the power to appoint other trustees outside of AGMs; any such appointees must resign at the following AGM but will be eligible for re-election.

Trustees keep under review the skills they have and those needed to advance the management and objectives of the club, identifying additional willing candidates from amongst club members as appropriate.

Efforts are currently in hand to find an external trustee to strengthen the board of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS007137 (Scotland)

Registered Charity number

SC053688 (Scotland)

Winchburgh Niddry Castle Golf Club

Report of the Trustees

for the Period 3 October 2024 to 30 June 2025

Registered office

Castle Road
Winchburgh
EH52 6RQ

Trustees

Mike McNulty - Club Captain and Chair
Eugene Connolly - Secretary
Alastair Hainey - Treasurer
John Pritchard - Community golf coach and junior convenor

Independent Examiner

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Approved by order of the board of trustees on 23 March 2026 and signed on its behalf by:

Alastair Hainey

.....
A Hainey - Trustee

Independent examiner's report to the trustees of Winchburgh Niddry Castle Golf Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 3 October 2024 to 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Craig Clinton

Craig Clinton
The Institute of Chartered Accountants of Scotland

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Date: 23 March 2026

Winchburgh Niddry Castle Golf Club

Statement of Financial Activities

for the Period 3 October 2024 to 30 June 2025

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		82,058
Charitable activities		
Golf club operations		<u>132,623</u>
Total		<u>214,681</u>
 EXPENDITURE ON		
Charitable activities		
Golf club operations		<u>111,898</u>
 NET INCOME		<u>102,783</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>102,783</u></u>

The notes form part of these financial statements

Winchburgh Niddry Castle Golf Club

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	4	123,916
CURRENT ASSETS		
Stocks	5	200
Cash at bank		<u>28,508</u>
		28,708
CREDITORS		
Amounts falling due within one year	6	(36,704)
		<u>(7,996)</u>
NET CURRENT ASSETS		<u>(7,996)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		115,920
CREDITORS		
Amounts falling due after more than one year	7	(13,137)
		<u>(13,137)</u>
NET ASSETS		<u>102,783</u>
FUNDS	10	
Unrestricted funds		<u>102,783</u>
TOTAL FUNDS		<u>102,783</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 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.

Balance Sheet - continued

30 June 2025

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 23 March 2026. and were signed on its behalf by:

Alastair Hainey

.....
A Hainey - Trustee

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.

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.

Plant and machinery	- 25% on reducing balance
Trophies	- 15% 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 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Period 3 October 2024 to 30 June 2025

2. NET INCOME/(EXPENDITURE)

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

	£
Depreciation - owned assets	<u>10,879</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 June 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 June 2025.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Trophies £	Totals £
COST					
Additions	71,735	8,319	57,994	45	138,093
Disposals	<u>-</u>	<u>-</u>	<u>(3,258)</u>	<u>(40)</u>	<u>(3,298)</u>
At 30 June 2025	<u>71,735</u>	<u>8,319</u>	<u>54,736</u>	<u>5</u>	<u>134,795</u>
DEPRECIATION					
Charge for year	<u>-</u>	<u>-</u>	<u>10,874</u>	<u>5</u>	<u>10,879</u>
NET BOOK VALUE					
At 30 June 2025	<u>71,735</u>	<u>8,319</u>	<u>43,862</u>	<u>-</u>	<u>123,916</u>

5. STOCKS

	£
Stocks	<u>200</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts (see note 8)	2,664
Hire purchase (see note 9)	1,371
Trade creditors	1,864
Social security and other taxes	800
Other creditors	17,778
Accruals and deferred income	11,507
Subscriptions in advance	<u>720</u>
	<u>36,704</u>

Notes to the Financial Statements - continued
for the Period 3 October 2024 to 30 June 2025

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	£
Bank loans (see note 8)	<u>13,137</u>

8. LOANS

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank loans	<u>2,664</u>
Amounts falling between one and two years:	
Bank loans - 1-2 years	<u>2,664</u>
Amounts falling due between two and five years:	
Bank loans - 2-5 years	<u>7,992</u>
Amounts falling due in more than five years:	
Repayable by instalments:	
Bank loans more 5 yr by instal	2,481

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	£
Net obligations repayable:	
Within one year	<u>1,371</u>

10. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.6.25 £
Unrestricted funds		
General fund	102,783	102,783
	<hr/>	<hr/>
TOTAL FUNDS	<u>102,783</u>	<u>102,783</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,681	(111,898)	102,783
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>214,681</u>	<u>(111,898)</u>	<u>102,783</u>

11. RELATED PARTY DISCLOSURES

Winchburgh Niddry Castle Golf Club was incorporated on 3rd October 2024. The activities, assets and liabilities of the Club were transferred to the SCIO on this date.

Winchburgh Niddry Castle Golf Club

Detailed Statement of Financial Activities
for the Period 3 October 2024 to 30 June 2025

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	3,288
Exceptional items	<u>78,770</u>

82,058

Charitable activities

Membership fees	67,817
Sponsorship	2,500
Green fees	32,179
Premier 100 club	1,198
Grants	16,923
Merchandise	712
Fundraising	10,556
Coaching	438
Catering	<u>300</u>

132,623

Total incoming resources 214,681

EXPENDITURE

Charitable activities

Wages	43,682
Course maintenance	10,188
Rates and water	1,383
Insurance	3,318
Light and heat	6,863
Telephone	411
Rent	6,961
Merchandise	1,300
Sundries	1,630
Upkeep of property	1,791
Upkeep of equipment	5,940
SGU fees	2,408
Hire of equipment	2,604
Fuel and oil	3,863
Prizes	1,710
Coaching	102
Catering	43
TV licence	87
Subscriptions	<u>667</u>

94,951

Support costs

Finance

Bank charges	2,035
Carried forward	2,035

This page does not form part of the statutory financial statements

Winchburgh Niddry Castle Golf Club

Detailed Statement of Financial Activities
for the Period 3 October 2024 to 30 June 2025

	£
Finance	
Brought forward	2,035
Bank loan interest	316
Hire purchase	<u>717</u>
	3,068
Other	
Plant and machinery	10,874
Computer equipment	<u>5</u>
	10,879
Governance costs	
Accountancy and legal fees	<u>3,000</u>
Total resources expended	<u>111,898</u>
Net income	<u><u>102,783</u></u>