

Company Registration Number - 10815378

The Charity Registration Number is :- 1175450

Whitefield Golf Club
Report and Unaudited Accounts
31 December 2019



Whitefield Golf Club

Report and accounts for the year ended 31 December 2019

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Whitefield Golf Club

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Trustees' Annual Report for the year ended 31 December 2019

The Trustees present their Report and Accounts for the year ended 31 December 2019, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Whitefield Golf Club.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1175450.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

A parent/subsidiary arrangement, as defined by the various Companies Acts, exists and any profits generated by the subsidiary, Whitefield Golf Club (Trading) Limited can be paid to the charity by way of a gift.

The principal operating address, telephone number, email and web addresses of the charity

Higher Lane
Whitefield, Manchester
Lancashire, M45 7EZ
Telephone 0161 351 2700
Web address - www.whitefieldgolfclub.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

L R Levine
AW Barr
S L Davy
A Harris
C Kibble
D Samuels
A M Showman
S Ledbrooke (until 17 June 2019)

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Trustees' Annual Report for the year ended 31 December 2019

The following persons served as Trustees during the year ended 31 December 2019 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Objects are specifically restricted to the following:

- 1.the promotion of community participation in healthy recreation by the provision of facilities for playing golf or other amateur sports at the Whitefield Golf Club or such other golf centre as the Trustee Directors shall determine;
- 2.the provision of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of Manchester and the surrounding area in the interest of social welfare and with the object of improving the condition of life of the said inhabitants provided that in either case, persons of the Jewish faith cannot be excluded by reason of their faith or ethnicity from any such club or facilities; and
- 3.such other exclusively charitable purposes in keeping with the Jewish faith as the Trustee Directors may from time to time determine.

The main activities undertaken in relation to those purposes during the year.

The aim of the charity is to continue to ensure that anyone who wants to play golf can have access to excellent facilities without discrimination on any grounds, irrespective of their creed, faith or ethnicity. The charity aims to benefit all inhabitants of the Manchester and surrounding areas, by encouraging them to play golf as a visitor or by becoming a member of the golf club.

Coaching programmes are made available to "new to golf" individuals as well as club members throughout the full calendar year. Young people as well as adults are encouraged to see golf as a sport that can easily be accessed and can be enjoyed. The fee structure for junior golfers under 18 has been set so that access to a top quality golf course in the Manchester area is affordable.

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Trustees' Annual Report for the year ended 31 December 2019

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The purpose of the charity is to operate Whitefield Golf Club for the benefit of the public, to enable members of the public to have access to the 18-hole golf course and other facilities. The aim is to promote golf as an amateur sport to young people, adult men and women, by helping them discover golf as an affordable pastime. The charity offers facilities in respect of training and coaching in this regard.

The benefits afforded to the public through the promotion of healthy recreation and engaging in sport generally, including golf, are well documented. Taking exercise outdoors on a regular basis is believed to have a significant impact on a person's wellbeing and life expectancy.

The golf course is located on the outskirts of the city of Manchester but close to a number of residential developments and schools and offers a number of public footpaths across the course for the general public to use. It is best described as an attractive parkland course offering a challenge to golfers of all abilities. For those with walking difficulties golf buggies are available and with the course lay out such as it is, any player not wishing to complete a full 18 hole round will never be too far away from the clubhouse.

Whitefield Golf Club was originally established in 1932 by Whitefield Golf Club Limited to ensure that people of the Jewish faith were able to play golf, having experienced exclusion from membership of other golf courses in the area. With the establishment of the charity, Whitefield Golf Club Limited changed its name to Whitefield Golf Club (Trading) Limited.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

In meeting the aim of the charity to encourage wider access to golf by all age groups, anyone can apply to play on the course or become a member of the golf club. Whilst there is a significant cost to maintaining the facility, varied and flexible charging structures are in place to enable players to have access to the course at times suited to their lifestyles.

The charity aims to cover its running costs and generate a small surplus each year so that on-going investment in the course can be maintained.

Individuals do not have to be fee-paying members of the club to access the facilities and may play golf by paying a reasonable daily rate depending on the time of year and demand for the course at the time.

The club would consider offering reduced rates in cases of financial hardship with conditions varying according to individual circumstances.

Reduced rates are also available for guests of members to play golf subject to certain restrictions, as agreed at the time, on the numbers of rounds of golf that can be enjoyed per annum.

Access is available to all facilities during the opening hours of the club. Other charities may use the course for fund raising activities and a number of such events are well embedded into the Whitefield Golf Club calendar.

The Board have had regard to the Charity Commission's guidance on public benefit and confirm that this guidance forms the basis of planning decisions at both strategic and operational levels.

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Trustees' Annual Report for the year ended 31 December 2019

The main achievements and performance of the charity during the year, the difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefited wider society.

Towards the end of the previous financial year the golf club professional departed the club by mutual agreement and a replacement was actively sought and was appointed in February. To help with recruitment of the right candidate and to improve the offering to both visitors and members, plans were drawn up to relocate the professional shop to a larger and better-positioned area. In addition, with all year training and coaching very much in mind, an indoor "Swing Room" with up to date computerised equipment was installed. These alterations incurred a financial cost but the decision to proceed was taken in the longer-term interests of the club and cognisant of the improved future revenue generation that could ensue.

By making the facilities available to the public more often, the health benefits of regular exercise, without disruption, can be maintained.

Investment in the golf course over previous years has been curtailed in light of falling membership and visitor income streams and this could be viewed as counter productive. A decision was taken by the Trustee Directors to improve a number of key areas of the course such as tee boxes, greens, fairway drainage and construction of new winter greens on two par 3 holes. This work, which commenced at the end of 2018, and mainly funded from within reserves during the previous financial year, has reduced the amount of down time for the course during periods of adverse weather conditions, when extremes can lead to course closures and thereby disrupt revenue streams.

Completion of the work in the spring has helped income generation by making the course more attractive to visitors and members, and the club has been able to offer unrestricted 18-hole golf when some of its competitors have not. Extensions of course improvement work during the current year continued to have an impact on the golf club's cash flow, which had to be managed carefully by the Trustee Directors.

Critical analysis of each line of expenditure has enabled some savings to be made and with income overall increased on 2018, and costs reduced, an excess of income over expenditure has been possible. The previous financial year saw the converse disclosed.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee Director selection methods: Appointed at an annual general meeting of the members and each candidate for election must be a member and be proposed and seconded in writing by two members who shall have been members for a minimum of three years. The Trustee Directors have the authority to appoint other Trustee Directors to fill a vacancy in their number.

Number of Trustee Directors: there shall be between eight and twelve Trustee Directors, all of whom shall be members. Trustee Directors are appointed for terms of 3 years at the end of which they must retire at the next AGM. They are eligible for reappointment, provided they remain qualified to act as a Trustee Director.

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Trustees' Annual Report for the year ended 31 December 2019

The policies and procedures for the induction and training of trustees.

New Trustee Directors are provided with a copy of the Memorandum and Articles of Association for the Charity. They meet with the President and the Finance Director for an explanation of operational procedures and of the financial budgets and accounts for the charity. All Trustee Directors must be playing members of Whitefield Golf Club and will have a good understanding of how the club operates.

A comprehensive mix of traditional business, financial and legal skills is represented on the Board.

The charity's organisational structure.

The charity has an executive board comprising of between eight and twelve Trustee Directors who are responsible for the strategic direction and policy. It also monitors and oversees the operational activities of the charity. Monthly board meetings are held and formal minutes are maintained.

How the subsidiary undertaking(s) is/are constituted and managed.

The charity was established to take over the running of Whitefield Golf Club from the existing Whitefield Golf Club (Trading) Limited, which it did on 1 January 2018. Whitefield Golf Club (Trading) Limited is not a charity but had been operating on a not-for-profit basis.

Whitefield Golf Club (Trading) Limited will continue to undertake non-charitable activities, such as managing catering/functions/events, which are deemed to be outside the aims and objectives of the charity, but any profits generated will be passed to the charity by means of a gift.

In preparing this report advantage has been taken of the small companies exemption.

Bankers	Royal Bank of Scotland Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN
Accountants	Langer & Co Chartered Accountant & Statutory Auditor 8-10 Gatley Road Cheadle SK8 1PY

Whitefield Golf Club

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Trustees' Annual Report for the year ended 31 December 2019

Financial review

The charity's financial position at the end of the year ended 31 December 2019

The financial position of the charity at 31 December 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019 £	2018 £
Net income	37,084	1,113,898
Unrestricted Revenue Funds available for the general purposes of the charity	1,146,227	1,107,142
Restricted Revenue Funds	4,756	6,756
Total Funds	1,150,983	1,113,898

Financial review of the position at the reporting date, 31 December 2019.

The financial results as disclosed are considered, by the Trustee Directors, to be satisfactory and much improved on the previous financial year.

The improvement in trading has not been easy to achieve and those running the golf club have put in a great deal of commitment. Looking at a consolidated basis, income from membership was up 5%, from visitors 12% and from room hire 30%. The latter remains a key definer for the club. Whilst general donations to the charity were down income overall was up 4%.

Whilst it was hoped that visitor green fee income would increase with the assistance of additional specialist on-line booking companies, this has not been as beneficial as anticipated.

Every line of expenditure for the golf club has been scrutinised and steps taken to renegotiate any maturing contracts or agreements in place to ensure value for money is being achieved. Alternative suppliers have been actively sought, where appropriate. Overall costs came in some 8.9% lower than in 2018.

Whilst the Trustee Directors all act without financial recompense they also acknowledge that the golf club could not operate without the voluntary help of a number of additional members. They give their time willingly to organise golf competitions, functions and ensure visitors to the club are provided with a first class experience.

A major challenge for the charity continues to be to maintain, and if possible, increase, it's income streams to offset inevitable uplifts in on-going costs.

Membership numbers, as per most golf clubs, have declined over the years and there continues to be many courses competing in similar localities for the same custom. In offering a first class course, particularly at times when others are impacted by adverse weather conditions, it is hoped that the low point in membership has now been reached and the trend will be reversed. However, the demographics of the club mean that it needs to continually attract younger members to replace those at the other end of the age spectrum, who inevitably become unable to play golf.

As set out in the accounts, the charity had an excess of income over expenditure of £X (2018 - a £898,417 surplus) and at the year-end it's reserves stood at £1,150,982 (2018 - £1,113,898) of which £4,756 were unrestricted.

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Trustees' Annual Report for the year ended 31 December 2019

Policies on reserves.

The charity's policy is to ensure that reserves are maintained at such a level that enables it to continue to meet its objectives. The surplus of income over expenditure in the financial year has had the effect of reversing the decrease in reserves from the previous financial year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Factors likely to affect future financial performance .

- If the facilities made available to the public are not attractive or fit for purpose their experience is not enjoyable and therefore health benefits are reduced if they do not return to the course. Income will reduce, as a result and reinvestment in the facilities at previous levels will not be possible

- Donations to the charity are discretionary and cannot be guaranteed and, in fact, a reduction was seen in the financial year

- 66% of charity income comes from membership subscriptions; the reliance here cannot be understated and it is vital that the golf club remains competitive and provides the best facilities it can, so that leakage in membership is not seen

- Adverse weather affects the number of "Pay to Play" golfers and can cause members to question the rational for paying membership fees for facilities that are not available. It is important, therefore, to continue to invest to ensure the course can be playable more often, indoor facilities are available and that the golf club maximises opportunities provided by outside professional booking agencies.

Details of The Independent Examiner

Eric Langer, BSc FCA
Member of The Institute of Chartered Accountants in England and Wales
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement of the Directors Trustees' Responsibilities

The charity's trustees, who are also directors, are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

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Trustees' Annual Report for the year ended 31 December 2019

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

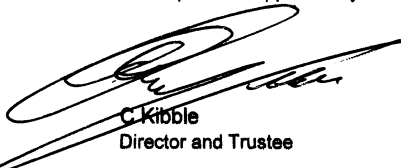
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 35.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 15 December 2020.



C. Kibble
Director and Trustee

Whitefield Golf Club

Independent examiner's report to the trustees of Whitefield Gold Club Charitable Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [insert named of applicable listed body], which is one of the listed bodies.

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.



Eric Langer, BSc FCA
Langer & Co
The Institute of Chartered Accountants in England and Wales
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

22 December 2020

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2019

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2019, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Income & Endowments from:					
Donations & Legacies	A1	40,760	-	40,760	1,471,567
Charitable activities	A2	377,869	-	377,869	354,850
Other trading activities	A3	32,707	-	32,707	45,746
Investments	A4	1	-	1	1
Total income	A	451,337	-	451,337	1,872,164
Expenditure on:					
Charitable activities	B2	412,096	2,000	414,096	457,973
Other	B3	-	-	-	296,357
Other taxation	B3	-	-	-	3,936
Total expenditure	B	412,096	2,000	414,096	758,266
Net gains on investments	B4	(157)	-	(157)	-
Net income for the year	A-B	39,084	(2,000)	37,084	1,113,898
Net movement in funds		39,084	(2,000)	37,084	1,113,898
Reconciliation of funds:-					
Total funds brought forward		1,107,142	6,756	1,113,898	-
Total funds carried forward		1,146,226	4,756	1,150,982	1,113,898

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 17 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2019

Whitefield Golf Club - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Income & Endowments from:				
Donations & Legacies	A1	1,456,627	14,940	1,471,567
Charitable activities	A2	354,850	-	354,850
Other trading activities	A3	45,746	-	45,746
Investments	A4	1	-	1
Other	A5	-	-	-
Total income	A	1,857,224	14,940	1,872,164
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	449,289	8,684	457,973
Other	B3	296,357	-	296,357
Other taxation	B3	3,936	-	3,936
Total expenditure	B	749,582	8,684	758,266
Net gains on investments	B4	-	-	-
Net income for the year	A-B	1,107,642	6,256	1,113,898
Net income after transfers		1,107,642	6,256	1,113,898
Net movement in funds		1,107,642	6,256	1,113,898
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		1,107,642	6,256	1,113,898

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 17 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2019

Statement of Total Recognised Gains and Losses for the year ended 31 December 2019

	2019 £	2018 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	37,241	1,113,584
Realised net gains/(losses) Spare heading for realised gains and losses	-	(296,357)
<i>Income from operations before tax in the Statement of Financial Activites</i>	37,241	817,227
Realised gains on the disposal of investments	(157)	-
<i>Surplus as shown in the Income and Expenditure account</i>	37,084	817,227
Net Movement in funds before taxation	37,084	817,227
Funds generated in the year as shown on Statement of Financial Activities	37,084	817,227

The notes attached on pages 17 to 35 form an integral part of these accounts.

Whitefield Golf Club - Resources applied in the year ended 31 December 2019 towards fixed assets for Charity use:-

	2019 £	2018 £
Funds generated in the year as detailed in the SOFA	37,084	1,113,898
Resources applied on functional fixed assets	(4,568)	(1,681,844)
Other applications of funds	-	296,357
Net resources available to fund charitable activities	32,516	(271,589)

The notes attached on pages 17 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2019

Movements in revenue and capital funds for the year ended 31 December 2019

Revenue accumulated funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	1,107,142	6,756	1,113,898	-
Recognised gains and losses before transfers	39,084	(2,000)	37,084	1,113,898
	1,146,226	4,756	1,150,982	1,113,898
Closing revenue funds	1,146,226	4,756	1,150,982	1,113,898

Summary of funds

	Unrestricted and Designated funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	1,146,226	4,756	1,150,982	1,113,898

The notes attached on pages 17 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2019

Whitefield Golf Club

Income and Expenditure Account for the year ended 31 December 2019 as required by the Companies Act 2006

	2019 £	2018 £
Income		
Income from operations	451,336	1,872,163
Realised Gains on the disposal of investments	-	(157)
Investment income and interest		
Interest receivable	1	1
Gross income in the year before exceptional items	451,337	1,872,007
Gross income in the year including exceptional items	451,337	1,872,007
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	373,336	415,015
Depreciation and amortisation	15,072	16,846
Governance costs	9,380	15,890
Other expenditure	-	300,293
Interest payable	16,308	10,222
Realised losses on the disposal of investments	157	157
Other exceptional expenditure	-	296,357
Total expenditure in the year	414,253	1,054,780
Retained surplus for the financial year	37,084	817,227

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 35 form an integral part of these accounts.

Whitefield Golf Club - Balance Sheet as at 31 December 2019

	SORP		2019	2018
	Note	Ref	£	£
Fixed assets	A			
Tangible assets	12	A2	1,516,494	1,526,998
Investments held as fixed assets	13	A4	208,725	208,882
Total fixed assets			<u>1,725,219</u>	<u>1,735,880</u>
Current assets	B			
Debtors	15	B2	18,943	17,702
Cash at bank and in hand		B4	82,029	18,070
Total current assets			<u>100,972</u>	<u>35,772</u>
Creditors: amounts falling due within one year	16	C1	<u>(325,708)</u>	<u>(308,319)</u>
Net current assets			<u>(224,736)</u>	<u>(272,547)</u>
			<u>1,500,483</u>	<u>1,463,333</u>
Net assets				
Creditors: amounts falling due after more than one year	17	C2	(349,501)	(349,435)
The total net assets of the charity			<u>1,150,982</u>	<u>1,113,898</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	21	D2	4,756	6,756
			4,756	6,756
Unrestricted Funds				
Unrestricted Revenue Funds	21	D3	1,146,226	1,107,142
			1,146,226	1,107,142
Designated Funds				
Total charity funds			<u>1,150,982</u>	<u>1,113,898</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

Whitefield Golf Club - Balance Sheet as at 31 December 2019

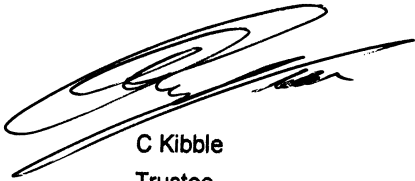
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



C Kibble

Trustee

Approved by the board of trustees on 15 December 2020

The notes attached on pages 17 to 35 form an integral part of these accounts.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The Charity constitutes a public benefit entity as defined by FRS102.

The Charity is a private company limited by guarantee, registered in England. The principal address of the charity is Higher Lane, Whitefield, Manchester, M45 7EZ.

Prior Period Adjustments

In the year ended 31 December 2018 the charity received a donation of 100% of the shares in Whitefield Golf Club (Trading) Limited, a company registered in England, registration number 00267290. The 2018 accounts do not account for this donation being received within income, and nor are the shares in the subsidiary shown as an asset on the balance sheet of the charity in that period.

A prior period adjustment was necessary to the 2019 financial statements to correct this. At the time of the donation the reserves of Whitefield Golf Club (Trading) Limited were £208,725, and this has been treated as the value of the donation for the purposes of the correction, and the value of the asset shown on the balance sheet.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any impairment.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Fixtures and fittings	15 % reducing balance
Equipment	15 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Amounts which are owed in more than one year are shown as long term creditors.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Remember to include for all financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique. If not disclosed here, then disclose under the relevant asset or liability

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds within the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters

5 Net surplus in the financial year

	2019 £	2018 £
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	15,072	16,846
Pension costs	3,314	2,764
Auditors' remuneration	-	1,791

6 Interest payable

	2019 £	2018 £
Hire Purchase interest	582	1,050
Interest on bank loans and overdrafts	15,726	9,172
	16,308	10,222

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

7 Investment gains

<i>Current Year</i>	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
<i>Realised gains/(losses)</i>				
Other Unlisted Investments	(157)	-	(157)	-
Total realised gains/(losses)	(157)	-	(157)	-
Total realised and unrealised gains	(157)	-	(157)	-

8 Staff costs and emoluments

<i>Salary costs</i>	2019 £	2018 £
Gross Salaries excluding trustees and key management personnel	179,476	194,007
Employer's National Insurance for all staff	9,982	15,035
Employer's operating costs of defined contribution pension schemes	3,314	2,764
Total salaries, wages and related costs	192,772	211,806

The average number of full time staff employed in the year was	9	10
The estimated full time equivalent number of all staff employed in the year was	9	10

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	8	9
Engaged on management and administration	1	1
<i>The estimated full time equivalent number of all staff employed as above</i>	9	10

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	3,314	-
	No	No
Numbers of such staff to whom benefits are accruing :-		
Under money purchase pension schemes	9	10
	-	
	9	10
Highest paid employee		
The remuneration in the year year was	26,137	-
Pension contributions paid by the employer	187	-
Total remuneration package included in total salaries above	26,324	-

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The amounts recognised in income and expenditure as an expense in relation to defined contribution plans was £TBC (2018 : £2,764)

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

11 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Income received in advance	30,652	-	54,107	84,759
Total	<u>30,652</u>	<u>-</u>	<u>54,107</u>	<u>84,759</u>
			2019	2018
			£	£
These deferrals are included in creditors			<u>84,759</u>	<u>30,652</u>
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	30,652	-	-	30,652
Total	<u>30,652</u>	<u>-</u>	<u>-</u>	<u>30,652</u>
			2018	2017
			£	£
These deferrals are included in creditors			<u>30,652</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

12 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2019	1,431,000	53,518	59,326	1,543,844
Additions	-	3,568	1,000	4,568
At 31 December 2019	<u>1,431,000</u>	<u>57,086</u>	<u>60,326</u>	<u>1,548,412</u>
Depreciation				
At 1 January 2019	-	7,947	8,899	16,846
Charge for the year	-	7,358	7,714	15,072
At 31 December 2019	<u>-</u>	<u>15,305</u>	<u>16,613</u>	<u>31,918</u>
Net book value				
At 31 December 2019	<u>1,431,000</u>	<u>41,781</u>	<u>43,713</u>	<u>1,516,494</u>
At 31 December 2018	<u>1,431,000</u>	<u>45,571</u>	<u>50,427</u>	<u>1,526,998</u>

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

<i>Prior Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
Additions	1,500,000	53,518	59,326	1,612,844
Disposals	(69,000)	-	-	(69,000)
31 December 2018	1,431,000	53,518	59,326	1,543,844
Depreciation				
Charge for the year	-	7,947	8,899	16,846
31 December 2018	-	7,947	8,899	16,846
Net book value				
31 December 2018	1,431,000	45,571	50,427	1,526,998

All assets are used for direct charitable purposes.

13 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 January 2019	208,725	-	157	208,882
Disposals	-	-	(157)	(157)
At 31 December 2019	208,725	-	-	208,725
Analysis between fair value and historical cost				
Investments as above held at fair value	208,725	-	-	208,725

14 Subsidiary companies

The name of the subsidiary undertaking is Whitefield Golf Club (Trading) Limited, registered in England & Wales with company number 267290.

The aggregate amount of the holding company's investment in its subsidiary is £208,725, which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

A summary of the unaudited financial statements of the subsidiary is :-

	2019 £	2018 £
Assets and Funds		
Aggregate amount of assets	214,447	215,517
Aggregate amounts of liabilities	(5,722)	(6,792)
Aggregate amount of funds	<u>208,725</u>	<u>208,725</u>
Profit and Loss		
Turnover net of VAT	128,811	116,911
Expenses net of VAT	(94,712)	(109,318)
Net profit for the year before tax	<u>34,099</u>	<u>7,593</u>
Gift Aid Payments made to holding company	(34,099)	(1,368,715)
Net profit for the year after tax and Gift Aid	<u>-</u>	<u>(1,361,122)</u>

The net profit of the subsidiary is stated after including intergroup company income of £nil (2018 - £nil) and intergroup company expenditure of £nil (2018- £nil)

Funds retained within charitable subsidiaries

	2019 £	2018 £
The funds retained within the trading subsidiary and included within the restricted funds in the notes to these accounts are:-	<u>-</u>	<u>-</u>

Amounts owing to and from the subsidiary are shown in the notes relating to creditors and debtors.

15 Debtors

	2019 £	2018 £
Trade debtors	11,146	6,604
Prepayments and accrued income	7,797	9,361
Other debtors	-	1,737
	<u>18,943</u>	<u>17,702</u>

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

16 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	23,178	21,382
Accruals	6,193	10,004
Deferred Income - Unrestricted & designated funds	84,759	30,652
Finance lease and HP contracts	-	2,932
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	205,560	208,753
PAYE, NIC VAT and other taxes	3,263	3,998
Other creditors	2,755	30,598
	325,708	308,319

17 Creditors: amounts falling due after one year	2019	2018
	£	£
Bank loans and overdrafts	349,501	349,435

18 Financial commitments under operating leases	2019	2018
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	171	1,728
within two to five years	10,147	10,147
	10,318	11,875

19 Income and Expenditure account summary	2019	2018
	£	£
At 1 January 2019	817,227	-
Surplus for the year	37,084	817,227
At 31 December 2019	854,311	817,227

20 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,516,494	-	-	1,516,494
Investments at valuation:-				
<i>Fixed asset investments</i>	208,725	-	-	208,725
Current Assets	96,216	-	4,756	100,972
Current Liabilities	(325,708)	-	-	(325,708)
Long Term Liabilities	(349,501)	-	-	(349,501)
	1,146,226	-	4,756	1,150,982

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

At 1 January 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,526,998	-	-	1,526,998
Investments at valuation:-				
Fixed asset investments	208,882	-	-	208,882
Current Assets	29,016	-	6,756	35,772
Current Liabilities	(308,319)	-	-	(308,319)
Long Term Liabilities	(349,435)	-	-	(349,435)
	1,107,142	-	6,756	1,113,898

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2018 £	Movement in funds in 2019 See Note 22 £	Transfers between funds in 2019 See Note 0 £	Funds carried forward to 2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,107,142	39,084	-	1,146,226
Total unrestricted and designated funds	1,107,142	39,084	-	1,146,226
Restricted funds:-				
Restricted fund	6,756	(2,000)	-	4,756
Total restricted funds	6,756	(2,000)	-	4,756
Total charity funds	1,113,898	37,084	-	1,150,982

22 Analysis of movements in funds over the year as shown in Note 21

	Income 2019 £	Expenditure 2019 £	Other Gains & Losses 2019 £	Movement in funds 2019 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	451,337	(412,096)	(157)	39,084
Restricted funds:-				
Restricted fund	-	(2,000)	-	(2,000)
	451,337	(414,096)	(157)	37,084

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2019

Gains and losses are detailed in notes 0,7, 0, 0 and 0

23 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted fund

The restricted fund relates to income and expenditure for good causes such as providing lessons for disabled golfers.

24 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

25 Donations, Grants and Legacies

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations and gifts from individuals				
Whitefield Golf Club	-	-	-	208,725
Total donations and gifts from individuals	-	-	-	208,725
	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations from subsidiary company				
Donations from subsidiary company	34,099	-	34,099	1,236,770
Total Donations from subsidiary company	34,099	-	34,099	1,236,770
	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Other donations				
Individual donations under £1,000	6,661	-	6,661	26,072
Total Other donations	6,661	-	6,661	26,072

All the donations and gifts in the prior year were unrestricted.

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

Other donations - Prior Year analysis

		Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £	
Prior Year		11,132	14,940	26,072	
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	40,760	-	40,760	1,471,567

All the donations and gifts in the prior year were unrestricted.

		Unrestricted Funds 2018 £	Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Prior year				
Total Donations, Grants and Legacies	A1	1,456,627	14,940	1,471,567

26 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total funds 2018 £
Current year					
Primary purpose and ancillary trading					
Golf subscriptions		264,404	-	264,404	254,248
Other golfing activities		113,465	-	113,465	100,602
Total Primary purpose and ancillary trading		377,869	-	377,869	354,850

27 Total Income from charitable activities

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Current year					
Total income from charitable trading		377,869	-	377,869	354,850
Total from charitable activities	A2	377,869	-	377,869	354,850

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

28 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Income from fundraising events		3,959	-	3,959	-
Non-charitable trading activities of subsidiary entities		-	-	-	14,045
Other income		28,748	-	28,748	31,701
Total from other activities	A3	32,707	-	32,707	45,746

29 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Bank Interest Receivable		1	-	1	1
Total investment income	A4	1	-	1	1

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Gross wages and salaries - charitable activities		179,476	-	179,476	194,007
Employers' NI - Charitable activities		9,982	-	9,982	15,035
Defined contribution pension costs - charitable activities		3,314	-	3,314	2,764
Catering department costs		5,791	-	5,791	6,155
Footgolf and competition costs		660	-	660	2,701
Subscription and competition entry fees		12,235	-	12,235	9,757
Total direct spending	B2a	211,458	-	211,458	230,419

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

31 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Donations and charity work		-	2,000	2,000	8,684
Total grantmaking costs	B2c	-	2,000	2,000	8,684
Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2018 £	2018 £	2018 £	
Donations and charity work		-	8,684	8,684	
Total grantmaking costs	B2c	-	8,684	8,684	

32 Support costs for charitable activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £	2018 £
Employee costs not included in direct costs					
Training and welfare - staff		331	-	331	1,407
Premises Expenses					
Rates and water charges		10,347	-	10,347	13,258
Light heat and power		21,936	-	21,936	23,395
Cleaning, laundry and consumables		2,801	-	2,801	2,660
Premises repairs, renewals and maintenance		17,191	-	17,191	20,869
Trolley store consumables		1,668	-	1,668	1,016
Property insurance		8,468	-	8,468	7,209
Administrative overheads					
Telephone, fax and internet		4,026	-	4,026	4,517
Stationery, printing & advertising		2,309	-	2,309	2,209
Software licences and expenses		4,524	-	4,524	4,123
Sundry expenses		2,987	-	2,987	4,123
Golf course maintenance		29,567	-	29,567	35,392
Golf equipment hire and maintenance		40,621	-	40,621	41,926
Bad and doubtful debts		2,251	-	2,251	-
VAT disallowance		606	-	606	-

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Legal and professional fees	5,134	-	5,134	8,751
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Financial costs

Bank charges	5,111	-	5,111	5,057
Hire Purchase interest	582	-	582	1,050
Interest on bank loans and overdrafts	15,726	-	15,726	9,172
Depreciation & Amortisation in total for the period	15,072	-	15,072	16,846

Support costs before reallocation	191,258	-	191,258	202,980
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Total support costs - Current Year	191,258	-	191,258	202,980
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The basis of allocation of costs between activities is described under accounting policies	-	-	-	-
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All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

33 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2019	2019	2019	2018
	£	£	£	£
Auditor's fees	-	-	-	1,791
Reporting Accountant fees	1,000	-	1,000	2,520
Professional retainer	8,330	-	8,330	11,579
Payroll and company secretarial	50	-	50	-
Total Governance costs	9,380	-	9,380	15,890

All the expenditure in the prior year was unrestricted.

34 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2019	2019	2019	2018
		£	£	£	£
Total direct spending	B2a	211,458	-	211,458	230,419
Total grantmaking costs	B2c	-	2,000	2,000	8,684
Total support costs	B2d	191,258	-	191,258	202,980

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

Total Governance costs	B2e	9,380	-	9,380	15,890
Total charitable expenditure	B2	412,096	2,000	414,096	457,973

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2018	2018	2018
		£	£	£
Prior Year				
Total direct spending	B2a	230,419	-	230,419
Total grantmaking costs	B2c	-	8,684	8,684
Total support costs	B2d	202,980	-	202,980
Total Governance costs	B2e	15,890	-	15,890
Total charitable expenditure	B2	449,289	8,684	457,973

35 Other exceptional expenditure

Other exceptional expenditure		-	-	-	296,357
Total losses	B3	-	-	-	296,357

All the expenditure in the prior year was unrestricted.

36 Taxation

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019	2019	2019	2018
		£	£	£	£
Irrecoverable VAT		-	-	-	3,936
Total taxation costs	B3c	-	-	-	3,936

All the expenditure in the prior year was unrestricted.

37 Total of other expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019	2019	2019	2018
		£	£	£	£
Current Year					
Total other expenses and costs		-	-	-	296,357
Total taxation costs		-	-	-	3,936
Total other expenditure	B3	-	-	-	300,293

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2018	2018	2018
		£	£	£
Total other expenses and costs		296,357	-	296,357
Total taxation costs		3,936	-	3,936
Total other expenditure	B3	300,293	-	300,293