

# **City of Wakefield Golf Club**

Charity number 1151091

## **Annual Report and Financial Statements for the year ended 31 March 2020**



West Yorkshire Community Accounting Service

# **City of Wakefield Golf Club**

## **Annual Report and Financial Statements for the year ended 31 March 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# City of Wakefield Golf Club

## Trustees' report for the year ended 31 March 2020

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Fiona Smart	President	
Mark Robinson		Appointed May 2019
Geoff Askam		Appointed July 2019
Stuart McClelland		Appointed July 2019 resigned after the year end
David Brambles		Appointed May 2019
Matthew Kennedy		Appointed May 2019 resigned after the year end
Malcolm Pitchforth		Appointed July 2019
Ray Tomlinson		Resigned April 2019
Mark Whittell		Resigned July 2019
Mick Warner		Appointed July 2019
Dave Emmott		Appointed July 2019
<b>Charity number</b>	1151091	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
The Gaskell Sports Pavilion	Barclays Bank plc	
Horbury Road	Teal Way	
Wakefield	Wakefield	
WF2 8LG	WF1 1QS	

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 5 March 2013.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

### Objectives and activities

#### The charity's objects

The objects of the CIO are to promote the health and fitness of the public (without distinction of race, gender, age, disability, sexual orientation or religious or similar belief) by promoting community participation in healthy recreation through provision of facilities for playing golf at the Gaskell Sports Pavilion or such other venue as the trustees may determine.

# **City of Wakefield Golf Club**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **The charity's main activities**

To promote golf for all and support the members, and to keep the club financially viable.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

We have achieved the above activities and continue to liaise with the Council in an attempt to provide a course that people will want to visit.

### **Financial review**

The net income for the year was £306.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £17,848.

The trustees have not adopted a reserves policy.

Signed on behalf of the board of trustees:

Signed..... (Trustee)

Name.....

Date.....

# **City of Wakefield Golf Club**

## **Independent examiner's report to the trustees of City of Wakefield Golf Club**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2020, which are set out on pages 5 to 8.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: ..... Name: Simon Bostrom

Relevant professional qualification or body: FCIE

Date: .....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**City of Wakefield Golf Club**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2020**

	Notes	2020 Total funds £	2019 Total funds £
<b>Income from:</b>			
Members' subscriptions		19,332	23,101
Competition fees		17,682	19,523
<b>Total income</b>		<u>37,014</u>	<u>42,624</u>
<b>Expenditure on:</b>			
Competition prizes		12,113	14,648
Competition expenses		1,115	565
Meals and entertainment		511	703
Telephone		677	565
Printing, postage and stationery		112	378
Staffing		5,817	6,330
Rent		8,800	9,600
IT and computers		21	19
Independent examination		152	500
Licences and subscriptions		3,466	3,699
Insurance		1,025	963
Repairs and renewals		490	151
Cleaning		1,945	2,154
Sundry items		464	573
<b>Total expenditure</b>		<u>36,708</u>	<u>40,848</u>
<b>Net income / (expenditure)</b>		306	1,776
<b>Fund balances brought forward</b>		<u>17,542</u>	<u>15,766</u>
<b>Fund balances carried forward</b>		<u>17,848</u>	<u>17,542</u>

All incoming resources and resources expended derive from continuing activities.

# City of Wakefield Golf Club

## Balance sheet

as at 31 March 2020

		2020	2019
	Notes	Total £	Total £
<b>Current assets</b>			
Debtors and prepayments	(2)	14,308	24,497
Cash at bank and in hand		3,900	3,346
<b>Total current assets</b>		<u>18,208</u>	<u>27,843</u>
<b>Current liabilities:</b>			
<b>amounts falling due within one year</b>			
Creditors and accruals	(3)	360	10,301
<b>Total current liabilities</b>		<u>360</u>	<u>10,301</u>
<b>Net current assets / (liabilities)</b>		<u>17,848</u>	<u>17,542</u>
<b>Net assets</b>		<u>17,848</u>	<u>17,542</u>
<b>Funds</b>			
Unrestricted funds		17,848	17,542
Restricted funds		-	-
<b>Total funds</b>		<u>17,848</u>	<u>17,542</u>

The financial statements were approved by the board of trustees on

Date: .....

Signed: .....

(Trustee)

Name .....

# **City of Wakefield Golf Club**

## **Notes to the accounts**

### **for the year ended 31 March 2020**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.



**City of Wakefield Golf Club**  
**Notes to the accounts continued**  
**for the year ended 31 March 2020**

<b>2 Debtors and prepayments</b>	2020	2019
	£	£
Loan financing to trading subsidiary	14,308	24,497
Prepayments	-	-
	<u>14,308</u>	<u>24,497</u>
<b>3 Cash at bank and in hand</b>	2020	2019
	£	£
Cash at bank	2,996	3,346
Cash in hand	904	-
	<u>3,900</u>	<u>3,346</u>
<b>4 Creditors and accruals</b>	2020	2019
	£	£
Creditors	-	-
Accruals	360	10,301
	<u>360</u>	<u>10,301</u>

**5 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Other related party transactions**

The charity is the sole member and therefore controls a subsidiary company City of Wakefield Golf Club 2013 Ltd (registered number 08350576). During the year the company incurred expenditure of £21,857 on the charity's behalf. It also collected subscriptions for the charity of £9,322.

At the year end there was an outstanding balance of £14,308 owing to the charity. This sum is repayable on demand.