

CITY OF WAKEFIELD GOLF CLUB

England & Wales · Charity number 1151091

Details

Status Registered

Legal form CIO

Registered 2013-03-05

Register [View on the Charity Commission register](#)

Contact

Address City of Wakefield Golf Club
Horbury Road
Wakefield
WF2 8LG

Phone 01924373450

Email info@cowgc.co.uk

Website www.cowgc.co.uk

Activities

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.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Amateur Sport, Recreation
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CITY OF WAKEFIELD
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,817	£74,625	-	-
2024-03-31	£87,086	£81,769	-	-
2023-03-31	£81,827	£106,013	-	-
2022-03-31	£41,692	£36,480	-	-
2021-03-31	£26,247	£16,318	-	-

Trustees

Name	Role	Appointed
Christopher Petts		2025-10-17
Ian Child		2023-11-18
Kevin Nicholls		2024-10-01
Richard Garner		2022-10-01
fiona smart		2022-10-28

Accounts

City of Wakefield Golf Club

Charity number 1151091

Annual Report and Financial Statements for the year ended 31 March 2025



City of Wakefield Golf Club

Annual Report and Financial Statements
for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

City of Wakefield Golf Club

Trustees' report for the year ended 31 March 2025

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
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Dave Emmott	
Michael Davis	
Fiona Smart	
Richard Garner	
Mike Fuller	

Non-voting observers

Malcolm Pitchforth	President
Lyn Brocklesby	Treasurer
Wendy Leeming	Secretary

Charity number	1151091	Registered in England and Wales
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Registered and principal address

The Gaskell Sports Pavilion
Horbury Road
Wakefield
WF2 8LG

Bankers

Barclays Bank plc
Teal Way
Wakefield
WF1 1QS

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

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 and is governed by an association constitution.

Method of recruitment and appointment of trustees

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

City of Wakefield Golf Club

Trustees' report (continued) for the year ended 31 March 2025

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.

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

Throughout the year the club has held social events which bring not only the golfers but their families together.

These events included:

- Golfer/ non-golfer
- Karaoke nights
- Presentation evenings
- Kids Christmas party

Open and invitation days have been well attended bringing in many new and some younger players.

We have members who no longer play golf, due to health issues that visit on a regular basis with their partners to socialise and lift their spirits. The club also organise various trips away.

We believe we contribute to both mental and physical well-being of our members both in the club house and on various social sites.

Financial review

The net income for the year was £192,all relating to unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £6,747.

The trustees have not adopted a reserves policy.

Approved by the board of trustees on

Signed: (Trustee)

Name:

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 2025, which are set out on pages 5 to 9.

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 FCIE
Date:

West Yorkshire Community Accountancy Service CIO
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 2025

	Notes	2025 Total funds £	2024 Total funds £
Income from:			
Members' subscriptions		21,340	23,405
Competition fees		31,174	29,756
Donations		-	1,200
Events and lotteries		-	166
Vending and games machine		16,617	28,209
Commission on members' orders		192	729
Contribution from bar steward		3,600	3,600
Bank interest		-	21
Other income		1,894	-
Total income		74,817	87,086
Expenditure on:			
Salaries and NIC	(2)	6,025	6,000
Honoraria, green fees etc		-	560
Trophies and prizes		25,383	22,828
Vending and games machine costs		13,214	24,921
Rent, rates and utilities		12,000	12,000
Licences and subscriptions		4,923	4,760
Insurance		3,533	2,596
Telephone and internet		808	650
Printing, postage and stationery		346	466
Computer software and maintenance		380	364
Repairs and renewals		2,234	1,803
Sundry items		30	69
Events expenses		1,382	1,656
Independent examination		840	840
Bank charges		854	1,074
Depreciation		2,523	706
Clothing		-	379
Other expenditure		150	97
Total expenditure		74,625	81,769
Net income / (expenditure)		192	5,317
Fund balances brought forward		14,120	8,803
Fund balances carried forward		14,312	14,120

All incoming resources and resources expended derive from continuing activities.

City of Wakefield Golf Club

Balance sheet

as at 31 March 2025

		2025 Total £	2024 Total £
Fixed assets			
Tangible assets	(3)	<u>7,565</u>	<u>2,115</u>
Total fixed assets		<u>7,565</u>	<u>2,115</u>
Current assets			
Debtors and prepayments	(4)	1,900	2,800
Cash at bank and in hand	(5)	<u>74,315</u>	<u>65,117</u>
Total current assets		<u>76,215</u>	<u>67,917</u>
Current liabilities: amounts falling due within one year			
Creditors and accruals	(6)	<u>69,468</u>	<u>55,912</u>
Total current liabilities		<u>69,468</u>	<u>55,912</u>
Net current assets / (liabilities)		<u>6,747</u>	<u>12,005</u>
Net assets		<u>14,312</u>	<u>14,120</u>
Funds			
Unrestricted funds		14,312	14,120
Restricted funds		-	-
Total funds		<u>14,312</u>	<u>14,120</u>

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

City of Wakefield Golf Club

Notes to the accounts

for the year ended 31 March 2025

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, if 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 2025

2 Staff costs and numbers

	2025	2024
	£	£
Gross salaries	6,025	6,000
Social security costs	-	-
Pensions	-	-
	<u>6,025</u>	<u>6,000</u>

The average number of employees during the year was 2, being an average of 0.2 full time equivalent (2024: 2, 0.2 FTE). There were no employees with emoluments above £60,000.

3 Tangible assets

	Computers	Plant and machinery	Fixtures and fittings	Total
<u>Cost</u>	£	£	£	£
At 1 April 2024	992	7,965	440	9,397
Additions	-	7,973	-	7,973
At 31 March 2025	<u>992</u>	<u>15,938</u>	<u>440</u>	<u>17,370</u>
<u>Depreciation</u>				
At 1 April 2024	992	5,850	440	7,282
Charge for year	-	2,523	-	2,523
At 31 March 2025	<u>992</u>	<u>8,373</u>	<u>440</u>	<u>9,805</u>
<u>Net book value</u>				
At 31 March 2025	<u>-</u>	<u>7,565</u>	<u>-</u>	<u>7,565</u>
At 31 March 2024	<u>-</u>	<u>2,115</u>	<u>-</u>	<u>2,115</u>

4 Debtors and prepayments

	2025	2024
	£	£
Other debtors	1,900	2,800
	<u>1,900</u>	<u>2,800</u>

5 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	71,121	63,730
Cash in hand	3,194	1,387
	<u>74,315</u>	<u>65,117</u>

6 Creditors and accruals

	2025	2024
	£	£
Creditors	-	299
Subs received in advance	12,220	9,230
Accruals	46,840	36,734
Taxation and social security	75	-
Other creditors	10,333	9,649
	<u>69,468</u>	<u>55,912</u>

City of Wakefield Golf Club
Notes to the accounts continued
for the year ended 31 March 2025

7 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

During the year Mike Fuller (trustee) was paid £875 in respect of the club secretarial duties (previous year £nil).

Accounts

City of Wakefield Golf Club

Charity number 1151091

Annual Report and Financial Statements for the year ended 31 March 2024



City of Wakefield Golf Club

Annual Report and Financial Statements
for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

City of Wakefield Golf Club

Trustees' report for the year ended 31 March 2024

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
Dave Emmott		
Philip Brown		Resigned August 2023
Joan Charnley-Brown		Resigned August 2023
Michael Charles		Resigned June 2023
Michael Davis		
Fiona Smart		
Richard Garner		
Mark Whittell		Resigned July 2023
Mike Fuller		Appointed October 2023

Non-voting observers

Malcolm Pitchforth	President
Lyn Brocklesby	Treasurer
Wendy Leeming	Secretary

Charity number	1151091	Registered in England and Wales
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Registered and principal address	Bankers
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 Accountancy Service CIO
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 and is governed by an association constitution.

Method of recruitment and appointment of trustees

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

City of Wakefield Golf Club

Trustees' report (continued) for the year ended 31 March 2024

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.

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

Throughout the year the club has held social events which bring not only the golfers but their families together.

These events included:

- Golfer/ non-golfer
- Karaoke nights
- Presentation evenings
- Kids Christmas party

Open and invitation days have been well attended bringing in many new and some younger players.

We have members who no longer play golf, due to health issues that visit on a regular basis with their partners to socialise and lift their spirits. The club also organise various trips away.

We believe we contribute to both mental and physical well-being of our members both in the club house and on various social sites.

Financial review

The net income for the year was £5,317.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £12,005.

The trustees have not adopted a reserves policy.

Approved by the board of trustees on 19/09/2024

Mike Fuller (Trustee)

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 2024, which are set out on pages 5 to 9.

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.

Simon Bostrom FCIE

29/11/2024

West Yorkshire Community Accountancy Service CIO

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 2024

	Notes	2024 Total funds £	2023 Total funds £
Income from:			
Members' subscriptions		23,405	21,403
Competition fees		29,756	28,781
Donations		1,200	-
Events and lotteries		166	919
Vending and games machine		28,209	26,910
Commission on members' orders		729	188
Contribution from bar steward		3,600	3,600
Bank interest		21	26
Total income		87,086	81,827
Expenditure on:			
Salaries and NIC	(2)	6,000	6,000
Honoraria, green fees etc		560	540
Trophies and prizes		22,828	22,660
Vending and games machine costs		24,921	23,628
Rent, rates and utilities		12,000	12,000
Licences and subscriptions		4,760	4,316
Insurance		2,596	1,676
Telephone and internet		650	554
Printing, postage and stationery		466	400
Computer software and maintenance		364	505
Repairs and renewals		1,803	411
Cleaning		-	250
Sundry items		69	212
Events expenses		1,656	1,363
Independent examination		840	840
Bank charges		1,074	976
Depreciation		706	501
Cost of combination of trading subsidiary		-	29,095
Clothing		379	86
Other expenditure		97	-
Total expenditure		81,769	106,013
Net income / (expenditure)		5,317	(24,186)
Fund balances brought forward		8,803	32,989
Fund balances carried forward		14,120	8,803

All incoming resources and resources expended derive from continuing activities.

City of Wakefield Golf Club

Balance sheet

as at 31 March 2024

		2024	2023
		Total	Total
		£	£
Fixed assets			
Tangible assets	(3)	2,115	1,121
Total fixed assets		<u>2,115</u>	<u>1,121</u>
Current assets			
Stock		-	
Debtors and prepayments	(4)	2,800	2,200
Cash at bank and in hand	(5)	65,117	48,469
Total current assets		<u>67,917</u>	<u>50,669</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(6)	55,912	42,987
Total current liabilities		<u>55,912</u>	<u>42,987</u>
Net current assets / (liabilities)		<u>12,005</u>	<u>7,682</u>
Net assets		<u>14,120</u>	<u>8,803</u>
Funds			
Unrestricted funds		14,120	8,803
Restricted funds		-	-
Total funds		<u>14,120</u>	<u>8,803</u>

The financial statements were approved by the board of trustees on 19/09/2024

Mike Fuller (Trustee)

City of Wakefield Golf Club

Notes to the accounts

for the year ended 31 March 2024

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, if 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 2024

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	6,000	6,000
Social security costs	-	-
Pensions	-	-
	<u>6,000</u>	<u>6,000</u>

The average number of employees during the year was 2, being an average of 0.2 full time equivalent (2023: 2, 0.2 FTE). There were no employees with emoluments above £60,000.

3 Tangible assets	Computers	Plant and machinery	Fixtures and fittings	Total
<u>Cost</u>	£	£	£	£
At 1 April 2023	992	6,265	440	7,697
Additions	-	1,700	-	1,700
At 31 March 2024	<u>992</u>	<u>7,965</u>	<u>440</u>	<u>9,397</u>
<u>Depreciation</u>				
At 1 April 2023	992	5,144	440	6,576
Charge for year	-	706	-	706
At 31 March 2024	<u>992</u>	<u>5,850</u>	<u>440</u>	<u>7,282</u>
<u>Net book value</u>				
At 31 March 2024	<u>-</u>	<u>2,115</u>	<u>-</u>	<u>2,115</u>
At 31 March 2023	<u>-</u>	<u>1,121</u>	<u>-</u>	<u>1,121</u>

4 Debtors and prepayments	2024	2023
	£	£
Debtors	2,800	2,200
	<u>2,800</u>	<u>2,200</u>

5 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	63,730	45,440
Cash in hand	1,387	3,029
	<u>65,117</u>	<u>48,469</u>

6 Creditors and accruals	2024	2023
	£	£
Creditors	299	291
Amounts received on account for contracts / performance related grants	9,230	6,130
Accruals	36,734	24,734
Other creditors	9,649	11,832
	<u>55,912</u>	<u>42,987</u>

City of Wakefield Golf Club
Notes to the accounts continued
for the year ended 31 March 2024

7 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.

Accounts

City of Wakefield Golf Club

Charity number 1151091

Annual Report and Financial Statements for the year ended 31 March 2023



West Yorkshire Community Accounting Service

City of Wakefield Golf Club

Annual Report and Financial Statements
for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

City of Wakefield Golf Club

Trustees' report for the year ended 31 March 2023

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
Malcolm Pitchforth		Resigned April 2022
Dave Emmott		
Philip Brown		
Joan Charnley-Brown		
Jason Fawcett		Resigned August 2022
Wendy Leeming		Resigned October 2022
Michael Charles		
Michael Davis		Appointed October 2022
Fiona Smart		Appointed October 2022
Richard Garner		Appointed October 2022
Mark Whittell		Appointed October 2022
Roger Byrne		Resigned April 2023

Charity number	1151091	Registered in England and Wales
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Registered and principal address	Bankers
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 Accountancy Service CIO

Stringer House
34 Lupton Street
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LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 5 March 2013 and is governed by an association constitution.

Method of recruitment and appointment of trustees

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

City of Wakefield Golf Club

Trustees' report (continued) for the year ended 31 March 2023

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.

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 expenditure for the year was £24,186.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £7,682.

The trustees have not adopted a reserves policy.

Approved by the board of trustees on 15/09/2023

Fiona Smart (Trustee)

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 2023, which are set out on pages 5 to 9.

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.

Simon Bostrom FCIE

21/09/2023

West Yorkshire Community Accountancy Service CIO

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 2023

	Notes	2023 Total funds £	2022 Total funds £
Income from:			
Members' subscriptions		21,403	18,506
Competition fees		28,781	21,740
Donations		-	35
Events and lotteries		919	1,411
Vending and games machine		26,910	-
Commission on members' orders		188	-
Contribution from bar steward		3,600	-
Bank interest		26	-
Total income		81,827	41,692
Expenditure on:			
Salaries and NIC	(2)	6,000	-
Honoraria, green fees etc		540	1,200
Trophies and prizes		22,660	16,044
Meals and entertainment		407	21
Vending and games machine costs		23,628	-
Rent, rates and utilities		12,000	11,147
Licences and subscriptions		4,316	4,347
Insurance		1,676	1,130
Telephone and internet		554	349
Printing, postage and stationery		400	266
Computer software and maintenance		505	78
Repairs and renewals		411	304
Cleaning		250	180
Sundry items		398	203
Events expenses		856	527
Independent examination		840	250
Bank charges		976	434
Depreciation		501	-
Cost of combination of trading subsidiary		29,095	-
Total expenditure		106,013	36,480
Net income / (expenditure)		(24,186)	5,212
Fund balances brought forward		32,989	27,777
Fund balances carried forward		8,803	32,989

All incoming resources and resources expended derive from continuing activities.

City of Wakefield Golf Club

Balance sheet

as at 31 March 2023

		2023 Total £	2022 Total £
Fixed assets			
Tangible assets	(3)	1,121	-
Total fixed assets		<u>1,121</u>	<u>-</u>
Current assets			
Debtors and prepayments	(4)	1,900	39,842
Cash at bank and in hand	(5)	48,469	16,984
Total current assets		<u>50,369</u>	<u>56,826</u>
Current liabilities: amounts falling due within one year			
Creditors and accruals	(6)	42,687	23,837
Total current liabilities		<u>42,687</u>	<u>23,837</u>
Net current assets / (liabilities)		<u>7,682</u>	<u>32,989</u>
Net assets		<u>8,803</u>	<u>32,989</u>
Funds			
Unrestricted funds		8,803	32,989
Restricted funds		-	-
Total funds		<u>8,803</u>	<u>32,989</u>

The financial statements were approved by the board of trustees on 15/09/2023

Fiona Smart (Trustee)

City of Wakefield Golf Club

Notes to the accounts

for the year ended 31 March 2023

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, if 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 2023

2 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	6,000	-
Pensions	-	-
	<u>6,000</u>	<u>-</u>

The average number of employees during the year was 2, being an average of 0.2 full time equivalent (2022: 0, 0 FTE). There were no employees with emoluments above £60,000.

3 Tangible assets

	Computers	Plant and machinery	Fixtures and fittings	Total
<u>Cost</u>	£	£	£	£
Transferred on combination	992	6,265	440	7,697
Additions	-	-	-	-
At 31 March 2023	<u>992</u>	<u>6,265</u>	<u>440</u>	<u>7,697</u>
<u>Depreciation</u>				
Transferred on combination	992	4,689	394	6,075
Charge for year	-	455	46	501
At 31 March 2023	<u>992</u>	<u>5,144</u>	<u>440</u>	<u>6,576</u>
<u>Net book value</u>				
At 31 March 2023	<u>-</u>	<u>1,121</u>	<u>-</u>	<u>1,121</u>
At combination	<u>-</u>	<u>1,576</u>	<u>46</u>	<u>1,622</u>

4 Debtors and prepayments

	2023	2022
	£	£
Amounts owed by subsidiary company	-	39,842
	<u>1,900</u>	<u>39,842</u>

5 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	45,440	15,550
Cash in hand	3,029	1,434
	<u>48,469</u>	<u>16,984</u>

6 Creditors and accruals

	2023	2022
	£	£
Creditors	291	-
Amounts owed to subsidiary company	-	14,427
Subs received in advance	6,130	8,570
Accruals	24,434	840
Other creditors	364	-
Bar card balances	11,468	-
	<u>42,687</u>	<u>23,837</u>

City of Wakefield Golf Club
Notes to the accounts continued
for the year ended 31 March 2023

7 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

During the year one trustee was paid an honorarium: Roger Byrne £540 (2022: £540). The charity's constitution provides the authority for these payments.

Wendy Leeming was originally employed by the trading subsidiary and was on the board of trustees for the charity at the time of the combination. She stood down from the trustee board in October 2022. During the time that she was both employed and on the board, she received pay of £1,750.

Accounts

City of Wakefield Golf Club

Charity number 1151091

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

City of Wakefield Golf Club

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

City of Wakefield Golf Club

Trustees' report for the year ended 31 March 2022

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
Malcolm Pitchforth		
Mick Warner		Resigned August 2021
Dave Emmott		
Philip Brown		Appointed August 2021
Joan Charnley-Brown		
Jason Fawcett		Resigned July 2022
Wendy Leeming		
Michael Charles		Appointed January 2022
Charity number	1151091	Registered in England and Wales

Registered and principal address

The Gaskell Sports Pavilion
Horbury Road
Wakefield
WF2 8LG

Bankers

Barclays Bank plc
Teal Way
Wakefield
WF1 1QS

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

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 and is governed by an association constitution.

Method of recruitment and appointment of trustees

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

City of Wakefield Golf Club

Trustees' report (continued) for the year ended 31 March 2022

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.

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 £5,212.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £32,989.

The trustees have not adopted a reserves policy.

Signed on behalf of the board of trustees on 13/10/2022

Malcolm Pitchforth (Trustee)

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 2022, 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.

Simon Bostrom FCIE

8/11/2022

West Yorkshire Community Accountancy Service CIO

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 2022

	2022 Total funds £	2021 Total funds £
Income from:		
Donations	35	1,719
Members' subscriptions	18,506	15,370
Competition fees	21,740	8,539
Other income	1,411	619
Total income	41,692	26,247
Expenditure on:		
Competition prizes	15,284	6,524
Competition expenses	760	-
Meals and entertainment	21	-
Telephone	349	417
Printing, postage and stationery	266	30
Staffing	660	1,375
Rent, rates and utilities	11,147	2,865
IT and computers	78	59
Independent examination	250	300
Licences and subscriptions	4,347	3,119
Insurance	1,130	1,525
Repairs and renewals	304	46
Cleaning	180	-
Sundry items	203	58
Honararia, green fees etc	540	-
bank charges	434	-
Events expenses	527	-
Total expenditure	36,480	16,318
Net income / (expenditure)	5,212	9,929
Fund balances brought forward	27,777	17,848
Fund balances carried forward	32,989	27,777

All incoming resources and resources expended derive from continuing activities.

City of Wakefield Golf Club

Balance sheet

as at 31 March 2022

		2022	2021
		Total	Total
		£	£
Current assets			
Debtors and prepayments	(2)	39,842	33,197
Cash at bank and in hand	(3)	<u>16,984</u>	<u>1,178</u>
Total current assets		<u>56,826</u>	<u>34,375</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(4)	<u>23,837</u>	<u>6,598</u>
Total current liabilities		<u>23,837</u>	<u>6,598</u>
Net current assets / (liabilities)		<u>32,989</u>	<u>27,777</u>
Net assets		<u>32,989</u>	<u>27,777</u>
Funds			
Unrestricted funds		32,989	27,777
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>32,989</u>	<u>27,777</u>

The financial statements were approved by the board of trustees on 13/10/2022

Malcolm Pitchforth (Trustee)

City of Wakefield Golf Club

Notes to the accounts

for the year ended 31 March 2022

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 2022

2 Debtors and prepayments	2022	2021
	£	£
Amounts owed by subsidiary company	39,842	33,197
	<u>39,842</u>	<u>33,197</u>
3 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	15,550	274
Cash in hand	1,434	904
	<u>16,984</u>	<u>1,178</u>
4 Creditors and accruals	2022	2021
	£	£
Amounts owed to subsidiary company	14,427	-
Accruals	840	300
Subs received in advance	8,570	6,298
	<u>23,837</u>	<u>6,598</u>

5 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

During the year two trustees were paid honorariums: Fiona Smart received a payment of £120 (2021: £nil) and Malcolm Pitchforth received £540 (2021: £nil). The charity's constitution provides the authority for these payments.

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 £14,254 on the charity's behalf (2021: £5,643). It also collected subscriptions for the charity of £18,560 (2021: £21,438).

At the year end there was an outstanding balance of £25,414 owing to the charity (2021: £33,197). This sum is repayable on demand.

6 Post balance sheet events

After the year end the trustees resolved to combine the charity with the subsidiary company on the grounds that the subsidiary's activities were in effect ancillary to the charity's activities.

The combination would be effective at 1 April 2022. The net liabilities of the subsidiary were £28,625 at 31 March 2022 and so the combined balance sheets at that date would be £4,904.

Accounts

City of Wakefield Golf Club

Charity number 1151091

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

City of Wakefield Golf Club

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

City of Wakefield Golf Club

Trustees' report for the year ended 31 March 2021

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		
Geoff Askam		
Stuart McClelland		
David Brambles		
Matthew Kennedy		
Malcolm Pitchforth		
Mick Warner		
Dave Emmott		

Charity number 1151091 Registered in England and Wales

Registered and principal address	Bankers
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 and is governed by a constitution.

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 2021

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 £9,929.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £27,777.

The trustees have not adopted a reserves policy.

Signed on behalf of the board of trustees on

Signed: (Trustee)

Name:

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 2021, 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 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 2021

	2021 Total funds £	2020 Total funds £
Income from:		
Donations	1,719	-
Members' subscriptions	15,370	19,332
Competition fees	8,539	17,682
Other income	619	-
Total income	26,247	37,014
Expenditure on:		
Competition prizes	6,524	12,113
Competition expenses	-	1,115
Meals and entertainment	-	511
Telephone	417	677
Printing, postage and stationery	30	112
Staffing	1,375	5,817
Rent	2,865	8,800
IT and computers	59	21
Independent examination	300	152
Licences and subscriptions	3,119	3,466
Insurance	1,525	1,025
Repairs and renewals	46	490
Cleaning	-	1,945
Sundry items	58	464
Total expenditure	16,318	36,708
Net income / (expenditure)	9,929	306
Fund balances brought forward	17,848	17,542
Fund balances carried forward	27,777	17,848

All incoming resources and resources expended derive from continuing activities.

City of Wakefield Golf Club

Balance sheet

as at 31 March 2021

		2021	2020
		Total	Total
		£	£
Current assets			
Debtors and prepayments	(2)	33,197	14,308
Cash at bank and in hand	(3)	<u>1,178</u>	<u>3,900</u>
Total current assets		<u>34,375</u>	<u>18,208</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(4)	<u>6,598</u>	<u>360</u>
Total current liabilities		<u>6,598</u>	<u>360</u>
Net current assets / (liabilities)		<u>27,777</u>	<u>17,848</u>
Net assets		<u>27,777</u>	<u>17,848</u>
Funds			
Unrestricted funds		27,777	17,848
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>27,777</u>	<u>17,848</u>

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

City of Wakefield Golf Club

Notes to the accounts

for the year ended 31 March 2021

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 2021

2 Debtors and prepayments	2021	2020
	£	£
Funds held by trading subsidiary	33,197	14,308
Prepayments	-	-
	<u>33,197</u>	<u>14,308</u>
3 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	274	2,996
Cash in hand	904	904
	<u>1,178</u>	<u>3,900</u>
4 Creditors and accruals	2021	2020
	£	£
Subs received in advance	6,298	-
Accruals	300	360
	<u>6,598</u>	<u>360</u>

5 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

During the year Matthew Kennedy (trustee) received a payment of £610 as an honorarium (2020: £nil). The charity's constitution provides the authority for this payment.

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 £5,643 on the charity's behalf (2020: £21,857). It also collected subscriptions for the charity of £21,638 (2020: £9,322).

At the year end there was an outstanding balance of £33,197 owing to the charity (2020: £14,308). This sum is repayable on demand.