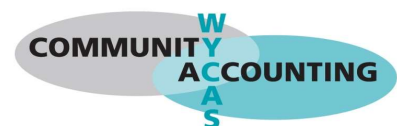


City of Wakefield Golf Club

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
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 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.