

ALTON GOLF CLUB ASSOCIATION

England & Wales - Charity number 1166738

Details

Status Registered

Legal form CIO

Registered 2016-04-26

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

Contact

Address Alton Golf Club
Old Odiham Road
Alton
GU34 4BU

Phone 0142082724

Email admin@altongolfclub.com

Website www.altongolfclub.com

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF ALTON AND SURROUNDING AREAS, BY THE PROVISION OF FACILITIES FOR PLAYING OF GOLF.

Activities: The objectives of the Club are the promotion of community participation in healthy recreation for the benefit of the inhabitants of Alton and surrounding areas, by the provision of facilities for playing golf.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£303,337	£286,986	-	-
2024-03-31	£173,021	£189,659	-	-
2023-04-30	£151,236	£122,265	-	-
2022-04-30	£79,765	£69,603	-	-
2021-09-30	£150,016	£142,635	-	-

Trustees

Name	Role	Appointed
Mary Hicks	Chair	2025-06-24
Andrew Hall		2024-10-09
Andy Trimmer		2024-06-04
Darren Bane		2025-06-24
David Barrett		2025-04-15
David Vasey		2023-09-01
Gill Neate		2024-06-04
Mark Devonshire		2025-06-24
Martin Andrew Bentley		2022-07-22
Sally Matthews		2022-07-22

ALTON GOLF CLUB ASSOCIATION

England & Wales - Charity number 1166738

Accounts

Alton Golf Club Association

Charity Registration Number 1166738

**Report of the Trustees and
Unaudited Financial Statements**

Period Of Accounts

Start Date: 1st April 2024
End Date : 31st March 2025

Alton Golf Club Association
Charity Registration Number 1166738

Contents of the Financial Statements
for the period ended 31st March 2025

	Page
Report of the Trustees	1 - 3
Independent Examiners report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9
Detailed Statement	10

Alton Golf Club Association
Charity Registration Number 1166738

Principal Address

Old Odiham Road
Alton
Hampshire GU34 4BU

Trustees

Anthony Ransley- President
David Vasey- Treasurer
Martin Bentley-Secretary
Andrew Hall
Andy Trimmer
Gill Neate
Matt Ireson
Gary Hadrell
Steve Mellor
David Palmer
Sally Matthews

Alton Golf Club Association
Charity Registration Number 1166738

Trustees Report
for the period ended 31st March 2025

FINANCIAL Statements

The Trustees present their report of the unaudited financial statements of the Charity for the period ended 31st March 2025

Structure Governance & Management

Governing Document

The Charity is controlled by its governing document, the constitution of Alton Golf Club Association and its unincorporated charity

Recruitment & Appointment of New Trustees

New Trustee appointments are made at the AGM

Risk Management

The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place too provide reasonable assurance against fraud and error

Objectives & Aims

Alton Golf Club Association promotes golf in the Alton area with a policy of all are welcome. We build a community spirit through fair and enjoyable competitions. Our members are actively encouraged to partake in course and club house maintenance. These activities promote team building and social responsibility and help build the club.

Achievement & Performance

Charitable activities during the year the charity offered free golf to 4 over 80 golfers and reduced the price for over 80 guests to £1 per round. We also supported several junior golfers during the year. In addition to the young players, 33% of members are 65 and over, some would not be able to continue playing golf if the Alton Golf club facility did not exist. The total number of people holding some form of membership in 2024-25 is in excess of 260

The seniors of the Club (over 50's) make up more than 75% of the overall membership of the club.

Alton Golf Club Association
Charity Registration Number 1166738

Trustees Report
for the period ended 31st March 2025

FINANCIAL REVIEW

Reserves Policy

At the end of the 2025 year end (March) the charity has **£36,000**
in a members fund bank accounts with HSBC which is used as a reserve.

With the annual Depreciation charges shown in the operating costs taken into consideration,
The charity operated profitably in 2024-25

The Trustees are responsible for the keeping proper accounting records which disclose with
reasonable accuracy at any time the financial position of the charity at that time.
The Trustees are also responsible for the safeguarding the assets of the charity

This report was approved by the committee on

Signed



Anthony Ransley- President

6th May 2025

**Independent Examiners Report to the Trustees of
Alton Golf Club Association**

I report on the accounts for the period ending 31st March 2025 as set out on pages six to thirteen

Respective responsibilities of the Trustees and examiner

The Charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

examine the accounts (under Section 145 of the 2011 Act)
follow the procedures laid down in the General Directions given by the Charities Commission (under section 145 (5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention

Basis of the Independent examiners report

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit and consequently I do not express an audit opinion on the view given by the accounts

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act.

Have not been met or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Pullen- ACCA
Winnersh
Grayshott Road
Headley Down
Hamps GU35 8JQ

10th April 2025

Alton Golf Club Association

Detailed statement of Financial Activities
For the Year ending 31st March 2025

	Notes	2025		2024	
		Unrestricted	Restricted	Unrestricted	Restricted
		Fund	Fund	Fund	Fund
		£	£	£	£
Incoming Resources					
Voluntary Income	2	300,865	-	171,375	
Social Events	3	-	-	-	
Investment Income	4	2,472	-	1,646	
		<u>303,337</u>	<u>-</u>	<u>173,021</u>	<u>-</u>
Resources Expended					
Cost of Generating Voluntary Income	5	40,135	-	14,138	
Course Maintenance	6	74,422	-	66,033	
General	7	124,519	-	73,437	
Professional	8	9,619	-	7,895	
Other	9	6,530	-	4,747	
Depreciation of assets	10	31,761	-	23,409	
		<u>286,986</u>	<u>-</u>	<u>189,659</u>	<u>-</u>
NET INCOMING					
BEFORE TRANSFERS		16,350		-16,638	
Gross Transfers between Funds	16				
Net incoming/(outgoing)		<u>16,350</u>	<u>0</u>	<u>(16,638)</u>	<u>0</u>
FUNDS BOUGHT FORWARD		120,313	41,675	136,951	41,675
TOTAL FUNDS CARRIED FORWARD		<u>136,663</u>	<u>41,675</u>	<u>120,313</u>	<u>41,675</u>
Chk		0	0		
Chk		(0)	0		

The notes form part of these financial statements

Alton Golf Club Association

**BALANCE SHEET ACCOUNT
For the Year ending 31st March 2025**

	Notes	2025		2024	
		Unrestricted Fund £	Restricted Fund £	Unrestricted Fund £	Restricted Fund £
Fixed Assets					
Freehold Property			41,675		41,675
P&M & F&F	10	68,230		68,921	
Investments	11	-			
		<u>68,230</u>	<u>41,675</u>	<u>68,921</u>	<u>41,675</u>
Current Assets					
Debtors	12	12,507		11,020	
Stock		3,184		2,205	
Cash at Bank		86,026		94,169	
		<u>101,717</u>	<u>-</u>	<u>107,394</u>	<u>-</u>
Creditors:					
Amounts falling due within 1 year	13	(33,283)		(56,002)	
Amounts falling due after 1 year	14	-		-	
NET CURRENT ASSETS/(LIABILITIES)		<u>68,434</u>	<u>-</u>	<u>51,392</u>	<u>-</u>
NET ASSETS		<u>136,664</u>	<u>41,675</u>	<u>120,313</u>	<u>41,675</u>
FUNDS					
Unrestricted		136,664		120,313	
Restricted			41,675		41,675
TOTAL FUNDS		<u>136,664</u>	<u>41,675</u>	<u>120,313</u>	<u>41,675</u>
	Chk	0	(0)		

The financial statements were approved by the Board of Trustees and signed their behalf by


Anthony Ransley- President

Dated 6th May 2025.....

The notes form part of these financial statements

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 31st March 2025

1 ACCOUNTING POLICIES

Accounting convention

The Financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities act 2011 and the requirements of the statement of recommended practice, accounting and reporting by Charities

Incoming resources

All incoming resources are included on the statement of Financial activities when the charity is legally entitled to them and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resource.

Tangible Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Freehold Property	Nil
Plant & Machinery	20% on cost
Fixtures & Fittings	33% on cost

Taxation

The Charity is exempt from tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees

Restricted funds can only be used for particular restricted purposes within the Objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Hire Purchases and Leasing Commitments

Assets obtained under Hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under Hire purchase contracts are depreciated over their estimated useful lives. Those held under financial leases are depreciated over their estimated useful lives or the lease term.

The interest element of these obligations are charged to the statement of Financial activities on a straight line basis over the period of the lease.

Alton Golf Club Association

**Notes to the Financial Statements
For the Year ending 31st March 2025**

	2025	2024
2 Voluntary Income		
Membership Fees	115,831	84,807
Green Fees	65,530	55,941
Buggy Hire	3,179	2,569
Competition Entry Fees	6,057	4,147
100 Club	2,485	2,460
Donations	1,400	200
Rental Income	31,403	8,508
F&B	66,813	12,569
Sundry Income	5,712	0
Golf Acc	2,456	174
	<u>300,865</u>	<u>171,375</u>
3 Social Events		-
4 Investment Income		
Bank Deposit Income	2,472	1,646
5 Cost of Generating Voluntary Income		
Competition Prizes	2,551	2,568
BRS Commission	1,321	1,125
Trophies & 100 Club	2,397	2,087
Fees	3,395	3,000
F&B	30,077	5,346
Golf	393	11
	<u>40,135</u>	<u>14,138</u>
6 Course Maintenance		
Green Keeping	27,828	20,737
Materials	28,274	23,465
Course Fuel	4,929	6,177
Pest Control	385	300
Disposables	812	547
Expendable Course equipment	1,954	1,957
Repairs & renewals of P&M	10,240	12,440
	<u>74,422</u>	<u>65,623</u>
7 General		
Advertising	4,027	2,898
Salaries	94,186	56,347
Utilities	13,625	7,200
Cleaning	3,708	764
Postage & Stationery	197	190
Computer, IT, CCTV, Licences	7,128	5,162
Subscriptions	395	347
Bank Charges	1,253	529
	<u>124,519</u>	<u>73,437</u>
8 Professional		
Accountancy & Legal	2,900	1,920
Club House Insurances	6,719	5,975
	<u>9,619</u>	<u>7,895</u>
9 Other		
Club House repairs	6,530	4,747

The notes form part of these financial statements

Alton Golf Club Association

**Notes to the Financial Statements
For the Year ending 31st March 2025**

10 TANGIBLE FIXED ASSETS

COST	Freehold Property	Plant & Machinery	Fixtures & Fittings	Totals
At 1st April 2024	41,675	138,128	18,693	198,495
Additions		31,070	-	31,070
Disposal				-
At 31st March 2025	41,675	169,198	18,693	229,565
DEPRECIATION				
At 1st April 2024	-	79,642	8,256	87,899
Charge For Year		28,012	3,749	31,761
Disposal				-
At 31st March 2025	-	107,655	12,006	119,660
NET BOOK VALUE				
At 1st April 2024	41,675	58,485	10,436	110,596
At 31st March 2025	41,675	61,543	6,687	109,904

Included in cost or valuation of land and building is Freehold land of £41675

11 FIXED ASSET INVESTMENTS

None to apply

MARKET VALUE

At 1st April 2024	-
At 31st March 2025	-

NET BOOK VALUE

At 1st April 2024	-
At 31st March 2025	-

The Fixed Asset investment was fully repaid by Old Odiham Services Ltd during the financial year.

12 DEBTORS

Trade Debtors	<u>160</u>	<u>1,000</u>
Intercompany- From OOS Ltd		(803)
Prepayments & Accrued Income	<u>12,347</u>	<u>10,823</u>
	<u>12,507</u>	<u>11,020</u>

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 31st March 2025

13 CREDITORS : Amounts Falling due within One Year	2025	2024
Trade Creditors	9,601	1,929
Other Creditors	23,182	30,073
Accruals-	500	24,000
	<u>33,283</u>	<u>56,002</u>

14 CREDITORS : Amounts Falling due after One Year		
None to apply	-	-

15 OPERATING LEASE COMMITMENTS		
None to Apply	-	-

16 SECURED DEBTS
The following Debts are included within Creditors

17 Income
Office Rental and Food and Beverage income is from January to March .
Green Fees still show an upward trend despite the inclement weather since the start of the New year.

18 MOVEMENT IN FUNDS

	<u>At 1/4/24</u>	<u>Net</u>	<u>Transfers</u>	<u>Balance</u>
				<u>at 31/3/25</u>
Unrestricted Funds				
General Fund	120,313	16,350		136,663
Restricted Fund				
Land Reserve	41,675			41,675
TOTAL FUNDS	<u>161,988</u>	<u>16,350</u>	<u>-</u>	<u>178,338</u>

Net Movements in funds included in above are as follows

	<u>Incoming</u>	<u>Resources</u>	<u>Movement</u>
	<u>resources</u>	<u>expended</u>	<u>In Funds</u>
Unrestricted Funds			
General Fund	303,337	(286,986)	16,350
Restricted Fund			
Land Reserve	-	-	-
TOTAL FUNDS	<u>303,337</u>	<u>(286,986)</u>	<u>16,350</u>

RELATED PARTY DISCLOSURES

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for smaller entities

Alton Golf Club Association

Detailed statement of Financial Activities

For the Year ending 31st March 2025

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
INCOME				
Membership Fees	115,831		84,807	
Green Fees	65,530		55,941	
Buggy Hire	3,179		2,569	
Competition Entry Fees	6,057		4,147	
100 Club	2,485		2,460	
Donations	1,400		200	
Bungalow & office Rent	31,403		8,508	
Food & Bev	66,813		12,569	
Golf Acc & supplies	2,456		174	
Sundry Income	5,712		0	
Bank Interest	2,472		1,646	
TOTAL INCOME		<u>303,337</u>		<u>173,021</u>
COSTS				
Competition Prizes	2,551		2,568	
100 Club	1,120		1,300	
BRS Commission	1,321		1,125	
Trophies	1,277		787	
HGA Fees	3,395		3,000	
Food & Bev	30,077		5,346	
Golf Acc	393	<u>40,135</u>	11	<u>14,138</u>
GROSS INCOME		<u>263,202</u>		<u>158,883</u>
OPERATING COSTS				
Green Keeping	27,828		20,737	
Course Materials	28,274		23,465	
Course Fuel	4,929		6,177	
Pest Control	385		300	
Expenable Course Equip	1,954		1,957	
Disposables	812		547	
Machinery Repairs	10,240		12,440	
Salaries	94,186		56,347	
Advertising	4,027		2,898	
Rent & Rates	234		216	
Light & Heat	11,678		5,681	
Water	1,713		1,303	
Refuse & cleaning	3,708		764	
Postage & Stationery	197		190	
Computer, IT, CCTV, Licences	7,128		5,162	
Accountancy & Legal	2,900		1,920	
Club House Insurances	5,215		5,200	
Member & Guest Insurance	1,504		775	
Subscriptions	395		347	
Bank Charges & Credit Card Charges	1,253		529	
Club House repairs	6,530		4,747	
Buggy Costs Depn	3,033		3,337	
Depr P&M & F&F	28,728		20,072	
		<u>246,851</u>		<u>175,111</u>
NET INCOME		<u><u>16,350</u></u>		<u><u>(16,228)</u></u>

This Page does not form part of the statutory financial statements

ALTON GOLF CLUB ASSOCIATION

England & Wales - Charity number 1166738

Accounts

Alton Golf Club Association

Charity Registration Number 1166738

Report of the Trustees and
Unaudited Financial Statements

Period Of Accounts

0

Start Date: 1st May 2023
End Date : 31st March 2024 (11 Months)

Alton Golf Club Association
Charity Registration Number 1166738

Contents of the Financial Statements
for the period ended 31st March 2024 (11 Months)

	Page
Report of the Trustees	1 - 3
Independent Examiners report	4
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Alton Golf Club Association
Charity Registration Number 1166738

Principal Address

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Alton
Hampshire GU34 4BU

Trustees

Anthony Ransley- President
Jeremy Neate- Treasurer
Martin Bentley-Secretary
Sally Matthews
John Wilson
Anthony Gayles
David Vasey
Gary Hadrell
Steven Mellor
Graham Bishton
Geoff Brown
William McWilliam
Robert Dickson
David Palmer

Independent Examiner

Graham Pullen
Accountant
Winnersh
Headley Down
Bordon
Hampshire GU35 8JQ

Alton Golf Club Association
Charity Registration Number 1166738

Trustees Report
for the period ended 31st March 2024 (11 Months)

FINANCIAL Statements

The Trustees present their report of the unaudited financial statements of the Charity for the period ended 31st March 2024 (11 Months)

Structure Governance & Management

Governing Document

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The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

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Charitable activities during the year the charity offered free golf to 4 over 80 golfers and reduced the price for over 80 guests to £1 per round. We also supported several junior golfers during the year. In addition to the young players, 33% of members are 65 and over, some would not be able to continue playing golf if the Alton Golf club facility did not exist. The total number of people holding some form of membership in 2023-23 is in excess of 260

The seniors of the Club (over 50's) make up more than 75% of the overall membership of the club.

Alton Golf Club Association
Charity Registration Number 1166738

Trustees Report
for the period ended 31st March 2024 (11 Months)

FINANCIAL REVIEW

Reserves Policy

At the end of the 2024 year end (March) the charity has £36,000
in a members fund bank accounts with HSBC which is used as a reserve.

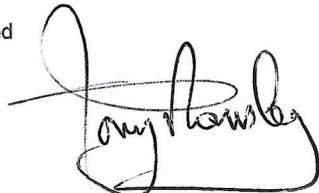
With the annual Depreciation charges shown in the operating costs taken into consideration,
The charity operated profitably in 2023-24

The Trustees are responsible for the keeping proper accounting records which disclose with
reasonable accuracy at any time the financial position of the charity at that time.
The Trustees are also responsible for the safeguarding the assets of the charity

This report was approved by the committee on

7th MAY 2024

Signed



Anthony Ransley- President

Independent Examiners Report to the Trustees of
Alton Golf Club Association

I report on the accounts for the period ending 31st March 2024 (11 Months) as set out on pages six to thirteen

Respective responsibilities of the Trustees and examiner

The Charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

examine the accounts (under Section 145 of the 2011 Act)
follow the procedures laid down in the General Directions given by the Charities Commission (under section 145 (5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention

Basis of the Independent examiners report

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit and consequently I do not express an audit opinion on the view given by the accounts

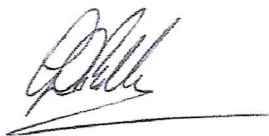
Independent Examiners Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act.

Have not been met or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Pullen
Winnersh
Grayshott Road
Headley Down
Hamps GU35 8JQ

23/04/2024

Alton Golf Club Association

Detailed statement of Financial Activities
For the Year ending 31st March 2024 (11 Months)

	Notes	2024		2023	
		Unrestricted	Restricted	Unrestricted	Restricted
		Fund £	Fund £	Fund £	Fund £
Incoming Resources					
Voluntary Income	2	171,375	-	156,771	
Social Events	3	-			
Investment Income	4	1,646	-		-
		<u>173,021</u>	<u>-</u>	<u>156,771</u>	<u>-</u>
Resources Expended					
Cost of Generating Voluntary Income	5	14,138	-	5,535	
Course Maintenance	6	66,033	-	63,300	
General	7	73,437	-	27,305	
Professional	8	7,895	-	7,765	
Other	9	4,747	-	13,332	
Depreciation of assets	10	23,409	-	13,327	
		<u>189,659</u>	<u>-</u>	<u>130,564</u>	<u>-</u>
NET INCOMING BEFORE TRANSFERS		-16,638		26,197	
Gross Transfers between Funds	16				
Net incoming/(outgoing)		<u>(16,638)</u>	<u>0</u>	<u>26,197</u>	<u>0</u>
FUNDS BOUGHT FORWARD		136,951	41,675	110,754	41,675
TOTAL FUNDS CARRIED FORWARD		<u>120,313</u>	<u>41,675</u>	<u>136,951</u>	<u>41,675</u>
Chk		0	0		

The notes form part of these financial statements

Alton Golf Club Association

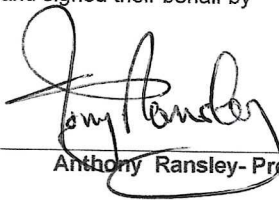
BALANCE SHEET ACCOUNT

For the Year ending 31st March 2024 (11 Months)

	Notes	2024		2023	
		Unrestricted Fund £	Restricted Fund £	Unrestricted Fund £	Restricted Fund £
Fixed Assets					
Freehold Property			41,675		41,675
P&M & F&F	10	68,921		32,456	
Investments	11	-			
		<u>68,921</u>	<u>41,675</u>	<u>32,456</u>	<u>41,675</u>
Current Assets					
Debtors	12	11,020		16,265	
Stock		2,205			
Cash at Bank		94,169		124,537	
		<u>107,394</u>	<u>-</u>	<u>140,802</u>	<u>-</u>
Creditors:					
Amounts falling due within 1 year	13	(56,002)		(36,308)	
Amounts falling due after 1 year	14	-		-	
NET CURRENT ASSETS/(LIABILITIES)		<u>51,392</u>	<u>-</u>	<u>104,495</u>	<u>-</u>
NET ASSETS		<u>120,313</u>	<u>0</u>	<u>136,951</u>	<u>41,675</u>
FUNDS					
Unrestricted		120,313		136,951	
Restricted			41,675		41,675
TOTAL FUNDS		<u>120,313</u>	<u>41,675</u>	<u>136,951</u>	<u>41,675</u>

Chk

The financial statements were approved by the Board of Trustees and signed their behalf by



 Anthony Ransley- President

Dated 7th May 2024

The notes form part of these financial statements

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 31st March 2024 (11 Months)

1 ACCOUNTING POLICIES

Accounting convention

The Financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities act 2011 and the requirements of the statement of recommended practice, accounting and reporting by Charities

Incoming resources

All incoming resources are included on the statement of Financial activities when the charity is legally entitled to them and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resource.

Tangible Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Freehold Property	Nil
Plant & Machinery	20% on cost
Fixtures & Fittings	33% on cost

Taxation

The Charity is exempt from tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees

Restricted funds can only be used for particular restricted purposes within the Objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Hire Purchases and Leasing Commitments

Assets obtained under Hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under Hire purchase contracts are depreciated over their estimated useful lives. Those held under financial leases are depreciated over their estimated useful lives or the lease term.

The interest element of these obligations are charged to the statement of Financial activities
..... on a straight line basis over the period of the lease.

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 31st March 2024 (11 Months)

2 Voluntary Income	2024	2023
Membership Fees	84,807	82,140
Green Fees	55,941	49,090
Buggy Hire	2,569	3,287
Competition Entry Fees	4,147	4,615
100 Club	2,460	2,770
Donations	200	14,491
Rental Income	8,508	377
F&B	12,569	-
Golf Acc	174	-
	<u>171,375</u>	<u>156,771</u>
3 Social Events		-
4 Investment Income		-
Bank Deposit Income	1,646	-
5 Cost of Generating Voluntary Income		
Competition Prizes	2,568	1,844
BRS Commission	1,125	1,100
Trophies & 100 Club	2,087	2,591
Fees	3,000	
F&B	5,346	
Golf	11	
	<u>14,138</u>	<u>5,535</u>
6 Course Maintenance		
Green Keeping	20,737	26,399
Materials	23,465	15,738
Course Fuel	6,177	3,527
Pest Control	300	940
Disposables	547	
Expendable Course equipment	1,957	9,862
Repairs & renewals of P&M	12,440	3,386
	<u>65,623</u>	<u>59,853</u>
7		
General		
Advertising	2,898	
Salaries	56,347	13,233
Utilities	7,200	6,747
Cleaning	764	
Postage & Stationery	190	1,315
Computer & IT	5,162	5,257
Subscriptions	347	628
Bank Charges	529	124
	<u>73,437</u>	<u>27,305</u>
8 Professional		
Accountancy & Legal	1,920	2,375
Club House Insurances	5,975	5,390
	<u>7,895</u>	<u>7,765</u>
9 Other		
Club House repairs	4,747	13,332

The notes form part of these financial statements

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 31st March 2024 (11 Months)

10 TANGIBLE FIXED ASSETS

	Freehold Property	Plant & Machinery	Fixtures & Fittings	Totals
COST				
At 1st May 2023	41,675	89,502	7,445	138,621
Additions	-	48,626	11,248	59,874
Disposal				-
At 31st March 2024 (11 Months)	41,675	138,128	18,693	198,495
DEPRECIATION				
At 1st May 2023	-	57,046	7,445	64,490
Charge For Year		22,597	812	23,409
Disposal				-
At 31st March 2024 (11 Months)	-	79,642	8,256	87,899
NET BOOK VALUE				
At 1st May 2023	41,675	32,456	-	74,131
At 31st March 2024 (11 Months)	41,675	58,485	10,436	110,596

Included in cost or valuation of land and building is Freehold land of £41675

11 FIXED ASSET INVESTMENTS

None to apply

MARKET VALUE

At 1st May 2023	-
At 31st March 2024 (11 Months)	-

NET BOOK VALUE

At 1st May 2023	-
At 31st March 2024 (11 Months)	-

The Fixed Asset investment was fully repaid by Old Odiham Services Ltd during the financial year.

	2024	2023
12 DEBTORS		
Trade Debtors	1,000	501
Intercompany- From OOS Ltd	-803	4,347
Prepayments & Accrued Income	10,823	11,418
	11,020	16,265

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 31st March 2024 (11 Months)

13 CREDITORS : Amounts Falling due within One Year	2024	2023
Trade Creditors	1,929	3,897
Other Creditors	30,073	7,811
Accruals- Amount set aside for Course improvements	24,000	24,600
	<u>56,002</u>	<u>36,308</u>

14 CREDITORS : Amounts Falling due after One Year		
None to apply	-	-

15 OPERATING LEASE COMMITMENTS		
None to Apply	-	-

16 SECURED DEBTS
The following Debts are included within Creditors

17 Income
Office Rental and Food and Beverage income is from January to March .
Green Fees still show an upward trend despite the inclement weather since the start of the New year.

18 MOVEMENT IN FUNDS

	<u>At 30/04/23</u>	<u>Net</u>	<u>Transfers</u>	<u>Balance</u>
				<u>at 30/4/24</u>
Unrestricted Funds				
General Fund	136,951	(16,228)		120,723
Restricted Fund				
Land Reserve	41,675			41,675
TOTAL FUNDS	<u>178,626</u>	<u>(16,228)</u>	-	<u>162,398</u>

Net Movements in funds included in above are as follows

	<u>Incoming</u>	<u>Resources</u>	<u>Movement</u>
	<u>resources</u>	<u>expended</u>	<u>In Funds</u>
Unrestricted Funds			
General Fund	173,021	(189,249)	(16,228)
Restricted Fund			
Land Reserve	-	-	-
TOTAL FUNDS	<u>173,021</u>	<u>(189,249)</u>	<u>(16,228)</u>

RELATED PARTY DISCLOSURES

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for smaller entities

Alton Golf Club Association

Detailed statement of Financial Activities
For the Year ending 31st March 2024 (11 Months)

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
INCOME				
Membership Fees	84,807		82,140	
Green Fees	55,941		49,090	
Buggy Hire	2,569		3,287	
Competition Entry Fees	4,147		4,615	
100 Club	2,460		2,770	
Donations	200		14,491	
Bungalow & office Rent	8,508		377	
Food & Bev	12,569		-	
Golf Acc & supplies	174		-	
Bank Interest	1,646		-	
TOTAL INCOME		<u>173,021</u>		<u>156,771</u>
COSTS				
Competition Prizes	2,568		1,844	
100 Club	1,300		1,589	
BRS Commission	1,125		1,100	
Trophies	787		1,002	
HGA Fees	3,000			
Food & Bev	5,346			
Golf Acc	11			
		<u>14,138</u>		<u>5,535</u>
GROSS INCOME		<u>158,883</u>		<u>151,236</u>
OPERATING COSTS				
Green Keeping	20,737		26,399	
Course Materials	23,465		15,738	
Course Fuel	6,177		3,527	
Disposables	547		-	
Pest Control	300		940	
Expenable Course Equip	1,957		9,862	
Machinery Repairs	12,440		3,386	
Advertising	2,898			
Salaries	56,347		13,233	
Rent & Rates	216		672	
Light & Heat	5,681		5,479	
Water	1,303		596	
Refuse & cleaning	764			
Postage & Stationery	190		1,315	
Computer & IT	5,162		5,257	
Accountancy & Legal	1,920		2,375	
Club House Insurances	5,200		4,789	
Member & Guest Insurnace	775		601	
Subscriptions	347		628	
Bank Charges	529		124	
Club House repairs	4,747		13,332	
Buggy Costs Depn	3,337		3,457	
Depr P&M & F&F	20,072		10,553	
		<u>175,111</u>		<u>122,265</u>
NET INCOME		<u><u>(16,228)</u></u>		<u><u>28,971</u></u>

This Page does not form part of the statutory financial statements

ALTON GOLF CLUB ASSOCIATION

England & Wales - Charity number 1166738

Accounts

Alton Golf Club Association

Charity Registration Number 1166738

**Report of the Trustees and
Unaudited Financial Statements**

Period Of Accounts

**Start Date: 1st May 2022
End Date : 30th April 2023**

Alton Golf Club Association
Charity Registration Number 1166738

Contents of the Financial Statements
for the period ended 30th April 2023

Report of the Trustees	Page 1 - 3
Independent Examiners report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9
Detailed Statement	10

Alton Golf Club Association
Charity Registration Number 1166738

Principal Address
Old Odiham Road
Alton
Hampshire GU34 4BU

Trustees
Anthony Ransley- President
Jeremy Neate- Treasurer
Steve Crooke
Derek Gardner
John Wilson
Sally Matthews
Martin Bentley
Graham Bishton
Terry McCrossan

Independent Examiner
Graham Pullen
Accountant
Winnersh
Headley Down
Bordon
Hampshire GU35 8JQ

Alton Golf Club Association
Charity Registration Number 1166738

Trustees Report
for the period ended 30th April 2023

FINANCIAL Statements

The Trustees present their report of the unaudited financial statements of the Charity for the period ended 30th April 2023

Structure Governance & Management

Governing Document

The Charity is controlled by its governing document, the constitution of Alton Golf Club Association and its unincorporated charity

Recruitment & Appointment of New Trustees

New Trustee appointments are made at the AGM

Risk Management

The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place too provide reasonable assurance against fraud and error

Objectives & Aims

Alton Golf Club Association promotes golf in the Alton area with a policy of all are welcome. We build a community spirit through fair and enjoyable competitions. Our members are actively encouraged to partake in course and club house maintenance. These activities promote team building and social responsibility and help build the club.

Achievement & Performance

Charitable activities during the year the charity offered free golf to 4 over 80 golfers and reduced the price for over 80 guests to £1 per round. We also supported several junior golfers during the year. In addition to the young players, 58% Of members are 65 and over, some would not be able to continue playing golf if the Alton Golf club facility did not exist. The total number of people holding some form of membership in 2022-23 is in excess of 180.

The seniors of the Club (over 50's) make up more than 75% of the overall membership of the club.

Alton Golf Club Association
Charity Registration Number 1166738

Trustees Report
for the period ended 30th April 2023

FINANCIAL REVIEW

Reserves Policy


At the end of the 2023 year end (April) the charity has £ **11881**
in a members fund bank accounts with HSBC which is used as a reserve.

The charity operated profitably in 2023

The Trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time.
The Trustees are also responsible for the safeguarding the assets of the charity

This report was approved by the committee on _____

Signed



Anthony Ransley - President

**Independent Examiners Report to the Trustees of
Alton Golf Club Association**

I report on the accounts for the period ending 30th April 2023 as set out on pages six to thirteen

Respective responsibilities of the Trustees and examiner

The Charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

examine the accounts (under Section 145 of the 2011 Act)
follow the procedures laid down in the General Directions given by the Charities Commission (under section 145 (5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention

Basis of the Independent examiners report

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit and consequently I do not express an audit opinion on the view given by the accounts

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act.

Have not been met or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Pullen
Winnersh
Grayshott Road
Headley Down
Hamps GU35 8JQ

11/05/2023

Alton Golf Club Association

Detailed statement of Financial Activities
For the Year ending 30th April 2023

	Notes	2023		7 Months (Oct-Apr) 2022	
		Unrestricted	Restricted	Unrestricted	Restricted
		Fund	Fund	Fund	Fund
		£	£	£	£
Incoming Resources					
Voluntary Income	2	156,771	-	79,765	
Social Events	3				
Investment Income	4	-	-		-
		<u>156,771</u>	<u>-</u>	<u>79,765</u>	<u>-</u>
Resources Expended					
Cost of Generating Voluntary Income	5	5,535	-	4,264	
Course Maintenance	6	63,310	-	35,674	
General	7	27,305	-	4,503	
Professional	8	7,765	-	4,098	
Other	9	13,332	-	10,078	
Depreciation of assets	10	13,327	-	10,986	
		<u>130,574</u>	<u>-</u>	<u>69,604</u>	<u>-</u>
NET INCOMING					
BEFORE TRANSFERS					
		26,197		10,161	
Gross Transfers between Funds	16				
Net incoming/(outgoing)		<u>26,197</u>	<u>0</u>	<u>10,161</u>	<u>0</u>
FUNDS BOUGHT FORWARD					
		110,754	41,675	100,593	41,675
TOTAL FUNDS CARRIED FORWARD					
		<u>136,951</u>	<u>41,675</u>	<u>110,754</u>	<u>41,675</u>
	Chk	0	0		

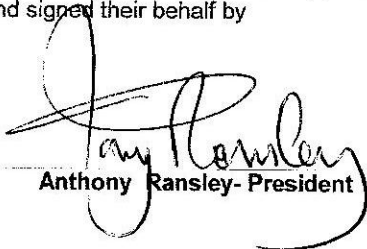
The notes form part of these financial statements

Alton Golf Club Association

BALANCE SHEET ACCOUNT
For the Year ending 30th April 2023

	Notes	2023		7 Months (Oct-Apr) 2022	
		Unrestricted Fund £	Restricted Fund £	Unrestricted Fund £	Restricted Fund £
Fixed Assets					
Freehold Property			41,675		41,675
Investments	10 11	32,456 -		32,352 2,260	
		<u>32,456</u>	<u>41,675</u>	<u>34,612</u>	<u>41,675</u>
Current Assets					
Debtors	12	16,265		12,120	
Cash at Bank		124,537		100,098	
		<u>140,802</u>	<u>-</u>	<u>112,217</u>	<u>-</u>
Creditors:					
Amounts falling due within 1 year	13	(36,308)		(36,075)	
Amounts falling due after 1 year	14	-		-	
NET CURRENT ASSETS/(LIABILITIES)		<u>136,951</u>	<u>41,675</u>	<u>110,754</u>	<u>41,675</u>
NET ASSETS		<u>136,951</u>	<u>41,675</u>	<u>110,754</u>	<u>41,675</u>
FUNDS					
Unrestricted		136,951		110,754	
Restricted			41,675		41,675
TOTAL FUNDS		<u>136,951</u>	<u>41,675</u>	<u>110,754</u>	<u>41,675</u>
		0	(0)	0	0

The financial statements were approved by the Board of Trustees
and signed their behalf by


Anthony Ransley - President

Dated 14 Oct 2023

The notes form part of these financial statements

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 30th April 2023

1 ACCOUNTING POLICIES

Accounting convention

The Financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities act 2011 and the requirements of the statement of recommended practice, accounting and reporting by Charities

Incoming resources

All incoming resources are included on the statement of Financial activities when the charity is legally entitled to them and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resource.

Tangible Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Freehold Property	Nil
Plant & Machinery	20% on cost
Fixtures & Fittings	33% on cost

Taxation

The Charity is exempt from tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees

Restricted funds can only be used for particular restricted purposes within the Objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Hire Purchases and Leasing Commitments

Assets obtained under Hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under Hire purchase contracts are depreciated over their estimated useful lives. Those held under financial leases are depreciated over their estimated useful lives or the lease term.

The interest element of these obligations are charged to the statement of Financial activities on a straight line basis over the period of the lease.

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 30th April 2023

	7 Months (Oct-Apr)	
	2023	2022
2 Voluntary Income		
Membership Fees	82,140	46,870
Green Fees	49,090	26,560
Buggy Hire	3,287	1,601
Competition Entry Fees	4,615	2,879
100 Club	2,770	1,615
Donations	14,491	-
Other Income	377	240
Covid Grants	-	-
	<u>156,771</u>	<u>79,765</u>
3 Social Events		
Players Social events	-	-
4 Investment Income		
Bank Deposit Income	-	-
5 Cost of Generating Voluntary Income		
Competition Prizes	1,844	788
BRS Commission	1,100	867
Trophies & 100 Club	2,591	2,609
	<u>5,535</u>	<u>4,264</u>
6 Course Maintenance		
Green Keeping	26,399	13,801
Course Sand & Chemicals	15,738	6,412
Plant & Machinery Hire	-	3,929
Pest Control	940	550
Buggy Costs	3,457	577
Expendable Course equipment	9,862	4,877
Repairs & renewals of P&M	3,386	3,956
Course Fuel	3,527	1,572
	<u>63,310</u>	<u>35,674</u>
7 General		
Rent & Rates	672	158
Light & Heat	5,479	2,491
Water	596	(2,880)
Postage & Stationery	1,315	24
Computer & IT	5,257	1,955
Subscriptions	628	2,508
Admin Charges	13,233	195.99
Bank Charges	124	50
	<u>27,305</u>	<u>4,503</u>
8 Professional		
Accountancy & Legal	2,375	1,375
Insurances	5,390	2,723
	<u>7,765</u>	<u>4,098</u>
9 Other		
Club House repairs	13,332	10,078

The notes form part of these financial statements

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 30th April 2023

10 TANGIBLE FIXED ASSETS

COST	Freehold Property	Plant & Machinery	Fixtures & Fittings	Totals
At 1st May 2022	41,675	75,508	-	117,182
Additions		13,994		13,994
Disposal				-
At 30th April 2023	41,675	89,502	-	131,176
<u>DEPRECIATION</u>				
At 1st May 2022	-	43,156	-	43,156
Charge For Year		13,890		13,890
Disposal				-
At 30th April 2023	-	57,046	-	57,046
<u>NET BOOK VALUE</u>				
At 1st May 2022	41,675	32,352	-	74,026
At 30th April 2023	41,675	32,456	-	74,131

Included in cost or valuation of land and building is Freehold land of £41675

11 FIXED ASSET INVESTMENTS

Shares in group undertakings

MARKET VALUE

At 1st May 2022	2,260
At 30th April 2023	-

NET BOOK VALUE

At 1st May 2022	2,260
At 30th April 2023	-

The Fixed Asset investment was fully repaid by Old Odiham Services Ltd during the financial year.

12 DEBTORS

Trade Debtors	2023	2022
	501	605
Intercompany	4,347	5,820
Prepayments & Accrued Income	11,418	5,694
	<u>16,265</u>	<u>12,120</u>

Alton Golf Club Association

Notes to the Financial Statements
For the Year ending 30th April 2023

	7 Months (Oct-Apr)	
	2023	2022
13 CREDITORS : Amounts Falling due within One Year		
Trade Creditors	3,897	1,657
Other Creditors	7,811	7,418
Accruals	24,600	27,000
	36,308	36,075

14 CREDITORS : Amounts Falling due after One Year
None to apply

15 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year

16 SECURED DEBTS

The following Debts are included within Creditors

17 Income

Our current income has remained pretty much as at 2022 level.

Green Fees have suffered from the variable winter weather, but membership fees and other income sources have remained steady.

18 MOVEMENT IN FUNDS

	At 30/04/22	Net Movement	Transfers	Balance at 30/4/23
Unrestricted Funds				
General Fund	110,754	28,971		139,725
Restricted Fund				
Land Reserve	41,675			41,675
TOTAL FUNDS	152,429	28,971	-	181,400

Net Movements in funds included in above are as follows

	Incoming resources	Resources expended	Movement In Funds
Unrestricted Funds			
General Fund	156,771	(127,800)	28,971
Restricted Fund			
Land Reserve	-	-	-
TOTAL FUNDS	156,771	(127,800)	28,971

RELATED PARTY DISCLOSURES

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for smaller entities

The notes form part of these financial statements

Alton Golf Club Association

**Detailed statement of Financial Activities
For the Year ending 30th April 2023**

	2023		7 Months (Oct-Apr) 2022	
	£	£	£	£
INCOME				
Membership Fees	82,140		46,870	
Green Fees	49,090		26,560	
Buggy Hire	3,287		1,601	
Competition Entry Fees	4,615		2,879	
100 Club	2,770		1,615	
Players Social events	-		-	
Donations	14,491		-	
Other income	377		240	
	-		-	
TOTAL INCOME		156,771		79,765
COSTS				
Competition Prizes	1,844		788	
BRS Commission	1,100		867	
Trophies	1,002		1,728	
100 Club	1,589		881	
		5,535		4,264
GROSS INCOME		151,236		75,501
OPERATING COSTS				
Green Keeping	26,399		13,801	
Admin Charges	13,233		0	
Course Sand & Chemicals	15,738		6,412	
Buggy Costs	3,457		577	
Plant & Machinery Hire	0		-	
Course Fuel	3,527		1,572	
Pest Control	940		550	
Expendable Course Equip	9,862		4,877	
Machinery Repairs	3,386		3,956	
Equipment Lease	0		3,929	
Advertising			196	
Rent & Rates	672		158	
Light & Heat	5,479		2,491	
Water	596		(2,880)	
Postage & Stationery	1,315		24	
Computer & IT	5,257		1,955	
Accountancy & Legal	2,375		1,375	
Insurances	4,789		2,723	
Member & Guest Insurnace	601		-	
Subscriptions	628		2,508	
Bank Charges	124		50	
Club House repairs	13,332		10,078	
Depreciation Plant & Machinery	10,553		10,986	
		122,265		65,339
NET INCOME		28,971		10,161

This Page does not form part of the statutory financial statements

ALTON GOLF CLUB ASSOCIATION

England & Wales - Charity number 1166738

Accounts



Trustees' Annual Report for the period

From: 30 November 2021

To: 22 July 2022

Charity name: ALTON GOLF CLUB ASSOCIATION

Charity registration number: 1166738

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Alton Golf Club Association (AGCA) are the promotion of community participation in healthy recreation for the benefit of the inhabitants of Alton and surrounding areas, by provision of facilities for playing of golf.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Course improvements: a. Ongoing maintenance is improving the course condition b. Work on the bunkers to improve condition c. Continuation of work on the irrigation project
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have adhered to the guidance and have neither needed nor have taken any actions outside those required to sustain the purposes of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The captain is permitted to grant gift four balls to other charities.
Policy on social investment including program related investment	Para 1.38	Instigation of a partnership with the Alton Cardiac Rehab Centre to provide free golfing and social facilities for patients undergoing cardiac rehabilitation
Contribution made by volunteers	Para 1.38	Volunteers continue to be key to our charity. We estimate that work attributed to volunteers in this period was greater than an equivalent employee labour costs of £100,000 pa
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has enabled its members and the community in and around Alton to enjoy the benefits of the exercise involved in playing golf in a safe way. Visitor numbers have continued to be strong and membership has now reached 170 of differing categories.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objective is to keep the club going and remain financially viable. That has been achieved.
Performance of fundraising activities against objectives set	Para 1.41	The social fundraising activities have been restarted following Covid. Our chosen Captain's charity is Bushy Leaze Community Support Fund, an Alton based Family Support Group, all of the funds raised make a huge difference to so many families going through really very difficult times.
Investment performance against objectives	Para 1.41	We have no external investments
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has adequate funds to complete its ongoing works. The cash flow forecast is positive given membership numbers and forecast visitor income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity has set a minimum cash reserve for emergencies of E30k. There are adequate funds to cover such a reserve.
Amount of reserves held	Para 1.22	30k
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Visitors playing fees (Green Fees) and members subscriptions.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	A decline in membership numbers. A decline in visitors paying green fees. A lack of volunteers.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected at the AGM and stand down annually apart from the President who has a 3-year tenure.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	As per the role description the secretary has the responsibility to induct the trustees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is run by the trustees under the guidance of the president.
Relationship with any related parties	Para 1.51	N/A
Other		

Reference and Administrative details

Charity name	Alton Golf Club Association
Other name the charity uses	Alton Golf Club
Registered charity number	1166738
Charity's principal address	Old Odiham Road Alton Hampshire GU34 4BU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Steve Crooke	President		
2	Jeremy Neate	Treasurer		
3	Derek Gardner	Captain		
4	Terry McCrossan	Membership Sec		
5	Tony Ransley			
6	Will McWilliam			
7	Mark Devonshire			
8	Mark Rietzler	Vice Captain		
9	John Wilson			
10	Mary Hicks	Secretary	Since 30 Nov 2021	
11				
12				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets	N/A

from the charity's own assets	
-------------------------------	--

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

N/A		

Name of chief executive or names of senior staff members (Optional information)

N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

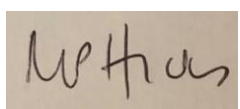
Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mary Hicks	
Position (eg Secretary, Chair, etc)	Secretary	

Date	22/07/2022
------	------------

Alton Golf Club Association

Registered Charity Number : 1150265

**Report of the Trustees and
Unaudited Financial Statements**

Period Of Accounts

**Start Date: 1st October 2021
End Date : 30th April 2022**

Alton Golf Club Association
Registered Charity Number : 1150265

Contents of the Financial Statements
for the period ended 30th April 2022

	Page
Report of the Trustees	1 - 3
Independent Examiners report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9
Detailed Statement	10

Alton Golf Club Association
Registered Charity Number : 1150265

Principal Address
Old Odiham Road
Alton
Hampshire GU34 4BU

Trustees- 2021-2022

Steven Crooke- President
Anthony Ransley- Secretary
Jeremy Neate- Treasurer
Mike Hobson
Derek Gardner
Terry McCrossan
Mark Devonshire
Mark Rietzler
John Wilson
William McWilliam

Registered 02/08/2021
Registered 02/08/2021
Registered 02/08/2021
Registered 02/08/2021

Matt Ireson
David Paterson
Trevor Penn

Resigned 02/08/2021
Resigned 02/08/2021
Resigned 02/08/2021

Independent Examiner

Graham Pullen
Accountant
Winnersh
Headley Down
Bordon
Hampshire GU35 8JQ

Alton Golf Club Association
Registered Charity Number : 1150265

Trustees Report
for the period ended 30th April 2022

FINANCIAL Statements

The Trustees present their report of the unaudited financial statements of the Charity
for the period ended 30th April 2022

Structure Governance & Management

Governing Document

The Charity is controlled by its governing document, the constitution of Alton Golf Club Association and its unincorporated charity

Recruitment & Appointment of New Trustees

New Trustee appointments are made at the AGM

Risk Management

The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place too provide reasonable assurance against fraud and error

Objectives & Aims

Alton Golf Club Association promotes golf in the Alton area with a policy of all are welcome.
We build a community spirit through fair and enjoyable competitions.
Our members are actively encouraged to partake in course and club house maintenance.
These activities promote team building and social responsibility and help build the club.

Achievement & Performance

Charitable activities during the year the charity offered free golf to 4 over 80 golfers and reduced the price for over 80 guests to £1 per round. We also supported several junior golfers during the year. In addition to the young players, 58% Of members are 65 and over, some would not be able to continue playing golf if the Alton Golf club facility did not exist. The total number of people holding some form of membership in 2020-21 is in excess of 120.

The seniors of the Club (over 50's) make up more than 75% of the overall membership of the club.

Alton Golf Club Association
Registered Charity Number : 1150265

Trustees Report
for the period ended 30th April 2022

FINANCIAL REVIEW

Reserves Policy

At the end of the 2022 year end (April) the charity has £ 11881
in a members fund bank accounts with HSBC which is used as a reserve.

The charity operated profitably in 2022

The Trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time.
The Trustees are also responsible for the safeguarding the assets of the charity

This report was approved by the committee on

Signed



Steven Crooke- President

**Independent Examiners Report to the Trustees of
Alton Golf Club Association**

I report on the accounts for the period ending 30th April 2022 as set out on pages six to fifteen

Respective responsibilities of the Trustees and examiner

The Charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

examine the accounts (under Section 145 of the 2011 Act)
follow the procedures laid down in the General Directions given by the Charities Commission (under section 145 (5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention

Basis of the Independent examiners report

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit and consequently I do not express an audit opinion on the view given by the accounts

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act.

Have not been met or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Pullen
Winnersh
Grayshott Road
Headley Down
Hamps GU35 8JQ

Date: 30/05/22

Alton Golf Club Association

Detailed statement of Financial Activities
For the 7 months ending 30th April 2022

	Notes	7 months to April 2022		12 months to September 2021	
		Unrestricted Fund	Restricted Fund	Unrestricted Fund	Restricted Fund
		£	£	£	£
Incoming Resources					
Voluntary Income	2	79,765	-	150,016	
Activities for fund generation	3	-	-	-	
Investment Income	4	-	-	-	-
		<u>79,765</u>	<u>-</u>	<u>150,016</u>	<u>-</u>
Resources Expended					
Cost of Generating Voluntary Income	5	4,264	-	3,111	
Course Maintenance	6	35,674	-	105,388	
General	7	4,503	-	7,583	
Professional	8	4,098	-	7,154	
Other	9	10,078	-	13,829	
Depreciation of assets	10	10,986	-	5,570	
		<u>69,604</u>	<u>-</u>	<u>142,635</u>	<u>-</u>
NET INCOMING BERESOURCES BEFORE TRANSFERS		10,161		7,380	
Gross Transfers between Funds Net incoming/(outgoing)	16	<u>10,161</u>	<u>0</u>	<u>7,380</u>	<u>0</u>
FUNDS BOUGHT FORWARD		108,147	41,675	100,767	41,675
TOTAL FUNDS CARRIED FORWARD		<u>118,308</u>	<u>41,675</u>	<u>108,147</u>	<u>41,675</u>
	Chk	0	0		

The notes form part of these financial statements

Alton Golf Club Association

BALANCE SHEET ACCOUNT
For the 7 months ending 30th April 2022

	Notes	7 months to April 2022		12 months to September 2021	
		Unrestricted Fund £	Restricted Fund £	Unrestricted Fund £	Restricted Fund £
Fixed Assets					
Freehold Property			41,675		41,675
Tangible Assets	10	32,352		19,910	
Investments	11	2,260		2,260	
		<u>34,612</u>	<u>41,675</u>	<u>22,170</u>	<u>41,675</u>
Current Assets					
Debtors	12	12,120		8,223	
Cash at Bank		100,098		124,638	
		<u>112,217</u>	<u>-</u>	<u>132,860</u>	<u>-</u>
Creditors:					
Amounts falling due within 1 year	13	(36,075)		(54,263)	
Amounts falling due after 1 year	14	-		-	
NET CURRENT ASSETS/(LIABILITIES)		<u>110,754</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
NET ASSETS		<u>110,754</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
FUNDS					
Unrestricted		110,754		100,767	
Restricted			41,675		41,675
TOTAL FUNDS		<u>110,754</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
		0	(0)	0	0

The financial statements were approved by the Board of Trustees and signed their behalf by

Steven Crooke- President

Dated

23/8/2022

The notes form part of these financial statements

Alton Golf Club Association
Notes to the Financial Statements
For the 7 months ending 30th April 2022

1 ACCOUNTING POLICIES

Accounting convention

The Financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities act 2011 and the requirements of the statement of recommended practice, accounting and reporting by the Trustees- 2020-2021 Charities

Incoming resources

All incoming resources are included on the statement of Financial activities when the charity is legally entitled to them and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resource.

Tangible Fixed assets

Resigned

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Freehold Property

Plant & Machinery

Fixtures & Fittings

50% on cost

Taxation

The Charity is exempt from tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees

Restricted funds can only be used for particular restricted purposes within the Objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Hire Purchases and Leasing Commitments

Assets obtained under Hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under Hire purchase contracts are depreciated over their estimated useful lives. Those held under financial leases are depreciated over their estimated useful lives or the lease term.

The interest element of these obligations are charged to the statement of Financial activities on a straight line basis over the period of the lease.

Alton Golf Club Association

**Notes to the Financial Statements
For the 7 months ending 30th April 2022**

	2022	2021
2 Voluntary Income		
Membership Fees	46,870	62,546
Green Fees	26,560	51,194
Buggy Hire	1,601	2,541
Competition Income	2,879	3,447
100 Club	1,615	2,795
Donations	-	3,341
Other Income	240	-
Covid Grants		24,152
	<u>79,765</u>	<u>150,016</u>
3 Activities for fund generation		
Players Social events	-	-
4 Investment Income		
Bank Deposit Income	-	-
5 Cost of Generating Voluntary Income		
Competition Entry fees	788	-
BRS Commission	867	1,759
Trophies & 100 Club	2,609	1,352
	<u>4,264</u>	<u>3,111</u>
6 Course Maintenance		
Green Keeping	13,801	23,196
Course Sand & Chemicals	6,412	6,125
Plant & Machinery Hire	3,929	8,830
Pest Control	550	680
Buggy Costs	577	2,413
Expendable Course equipment	4,877	52,641
Repairs & renewals of P&M	3,956	9,045
Course Fuel	1,572	2,457
	<u>35,674</u>	<u>105,388</u>
7 General		
Rent & Rates	158	277
Light & Heat	2,491	4,952
Water	(2,880)	(2,637)
Postage & Stationery	24	193
Computer & IT	1,955	3,226
Subscriptions	2,508	1,308
Advertising	196	264.6
Bank Charges	50	
	<u>4,503</u>	<u>7,583</u>
8 Professional		
Accountancy & Legal	1,375	1,900
Insurances	2,723	5,254
	<u>4,098</u>	<u>7,154</u>
9 Other		
Club House repairs	10,078	13,829

Alton Golf Club Association

**Notes to the Financial Statements
For the 7 months ending 30th April 2022**

10 TANGIBLE FIXED ASSETS

COST	Freehold Property	Plant & Machinery	Fixtures & Fittings	Totals
At 1st October 2021	41,675	52,080	-	93,754
Additions		23,428		23,428
Disposal				-
At 30th April 2022	41,675	75,508	-	117,182
DEPRECIATION				
At 1st October 2021	-	32,170	-	32,170
Charge For Year		10,986		10,986
Disposal				-
At 30th April 2022	-	43,156	-	43,156
NET BOOK VALUE				
At 1st October 2021	41,675	19,910	-	61,585
At 30th April 2022	41,675	32,352	-	74,026

Included in cost or valuation of land and building is Freehold land of £41675

11 FIXED ASSET INVESTMENTS

Shares in group undertakings

MARKET VALUE

At 1st October 2021	2,260
At 30th April 2022	2,260

NET BOOK VALUE

At 1st October 2021	2,260
At 30th April 2022	2,260

Fixed Asset Investments comprise of the whole of the Share Capital of Old Oldham Services Ltd, a UK incorporated Company.

12 DEBTORS

	2022	2021
Trade Debtors	605	534
Intercompany	5,820	5,417
Prepayments & Accrued Income	5,694	2,098
	12,120	8,049

Alton Golf Club Association

Notes to the Financial Statements
For the 7 months ending 30th April 2022

	<u>2022</u>	<u>2021</u>
13 CREDITORS : Amounts Falling due within One Year		
Trade Creditors	1,657	2,982
Other Creditors	7,418	33,381
Accruals	27,000	17,900
	<u>36,075</u>	<u>54,263</u>

14 CREDITORS : Amounts Falling due after One Year
Hire Purchase

-

15 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year

-

16 SECURED DEBTS

The following Debts are included within Creditors

17 Income

In year income has been significantly boosted by a Covid -19, HMRC grant and with the increase in Green Fees. The additional income has been earmarked for spending in 2022 on new course equipment and redecorations to the clubhouse.

18 MOVEMENT IN FUNDS

	<u>At 1/10/21</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>Balance at 30/4/22</u>
Unrestricted Funds				
General Fund	108,147	10,161		118,308
Restricted Fund				
Land Reserve	41,675			41,675
TOTAL FUNDS	<u>149,822</u>	<u>10,161</u>	<u>-</u>	<u>159,983</u>

Net Movements in funds included in above are as follows

	<u>Incoming resources</u>	<u>Resources expended</u>	<u>Movement In Funds</u>
Unrestricted Funds			
General Fund	79,765	(69,604)	10,161
Restricted Fund			
Land Reserve	-	-	-
TOTAL FUNDS	<u>79,765</u>	<u>(69,604)</u>	<u>10,161</u>

RELATED PARTY DISCLOSURES

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for smaller entities

Alton Golf Club Association

Detailed statement of Financial Activities
For the 7 months ending 30th April 2022

	7 months to April 2022		12 months to September 2021	
	£	£	£	£
INCOME				
Membership Fees		46,870		62,546
Green Fees	17	26,560		51,194
Buggy Hire		1,601		2,541
Competition Income		2,879		3,447
100 Club		1,615		2,795
Players Social events		-		-
Donations		-		3,341
Other income		240		-
COVID-19 Grant Income	17	-		24,152
TOTAL INCOME		<u>79,765</u>		<u>150,016</u>
COSTS				
Competition Entry fees		788		-
BRS Commission		867		1,759
Trophies		1,728		-
100 Club		881		1,352
		<u>4,264</u>		<u>3,111</u>
GROSS INCOME		<u>75,501</u>		<u>146,904</u>
OPERATING COSTS				
Green Keeping		13,801		23,196
Course Sand & Chemicals		6,412		6,125
Buggy Costs		577		2,413
Plant & Machinery Hire		0		1,092
Course Fuel		1,572		2,457
Pest Control		550		680
Expensible Course Equip		4,877		52,641
Machinery Repairs		3,956		9,045
Equipment Lease		3,929		7,738
Advertising		196		265
Rent & Rates		158		277
Light & Heat		2,491		4,952
Water		(2,880)		(2,637)
Postage & Stationery		24		193
Computer & IT		1,955		3,226
Accountancy & Legal		1,375		1,900
Insurances		2,723		4,208
Member & Guest Insurnace		0		1,046
Subscriptions		2,508		1,308
Bank Charges		50		-
Club House repairs		10,078		13,829
Depreciation Plant & Machinery		10,986		5,570
Depreciation Fixtures & fittings		-		-
		<u>65,339</u>		<u>139,524</u>
NET INCOME		<u>10,161</u>		<u>7,380</u>

This Page does not form part of the statutory financial statements

Alton Golf Club Association

Registered Charity Number : 1150265

**Report of the Trustees and
Unaudited Financial Statements**

Period Of Accounts

**Start Date: 1st October 2021
End Date : 30th April 2022**

Alton Golf Club Association
Registered Charity Number : 1150265

Contents of the Financial Statements
for the period ended 30th April 2022

	Page
Report of the Trustees	1 - 3
Independent Examiners report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9
Detailed Statement	10

Alton Golf Club Association
Registered Charity Number : 1150265

Principal Address
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Alton
Hampshire GU34 4BU

Trustees- 2021-2022

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Anthony Ransley- Secretary
Jeremy Neate- Treasurer
Mike Hobson
Derek Gardner
Terry McCrossan
Mark Devonshire
Mark Rietzler
John Wilson
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Matt Ireson
David Paterson
Trevor Penn

Resigned 02/08/2021
Resigned 02/08/2021
Resigned 02/08/2021

Independent Examiner

Graham Pullen
Accountant
Winnersh
Headley Down
Bordon
Hampshire GU35 8JQ

Alton Golf Club Association
Registered Charity Number : 1150265

Trustees Report
for the period ended 30th April 2022

FINANCIAL Statements

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for the period ended 30th April 2022

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Governing Document

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Recruitment & Appointment of New Trustees

New Trustee appointments are made at the AGM

Risk Management

The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place too provide reasonable assurance against fraud and error

Objectives & Aims

Alton Golf Club Association promotes golf in the Alton area with a policy of all are welcome.
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Achievement & Performance

Charitable activities during the year the charity offered free golf to 4 over 80 golfers and reduced the price for over 80 guests to £1 per round. We also supported several junior golfers during the year. In addition to the young players, 58% of members are 65 and over, some would not be able to continue playing golf if the Alton Golf club facility did not exist. The total number of people holding some form of membership in 2020-21 is in excess of 120.

The seniors of the Club (over 50's) make up more than 75% of the overall membership of the club.

Alton Golf Club Association
Registered Charity Number : 1150265

Trustees Report
for the period ended 30th April 2022

FINANCIAL REVIEW

Reserves Policy

At the end of the 2022 year end (April) the charity has £ 11881
in a members fund bank accounts with HSBC which is used as a reserve.

The charity operated profitably in 2022

The Trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time.
The Trustees are also responsible for the safeguarding the assets of the charity

This report was approved by the committee on

Signed



Steven Crooke- President

**Independent Examiners Report to the Trustees of
Alton Golf Club Association**

I report on the accounts for the period ending 30th April 2022 as set out on pages six to fifteen

Respective responsibilities of the Trustees and examiner

The Charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

examine the accounts (under Section 145 of the 2011 Act)
follow the procedures laid down in the General Directions given by the Charities Commission (under section 145 (5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention

Basis of the Independent examiners report

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit and consequently I do not express an audit opinion on the view given by the accounts

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act.

Have not been met or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Pullen
Winnersh
Grayshott Road
Headley Down
Hamps GU35 8JQ

Date: 30/05/22

Alton Golf Club Association

Detailed statement of Financial Activities
For the 7 months ending 30th April 2022

	Notes	7 months to April 2022		12 months to September 2021	
		Unrestricted Fund	Restricted Fund	Unrestricted Fund	Restricted Fund
		£	£	£	£
Incoming Resources					
Voluntary Income	2	79,765	-	150,016	
Activities for fund generation	3	-	-	-	
Investment Income	4	-	-	-	-
		<u>79,765</u>	<u>-</u>	<u>150,016</u>	<u>-</u>
Resources Expended					
Cost of Generating Voluntary Income	5	4,264	-	3,111	
Course Maintenance	6	35,674	-	105,388	
General	7	4,503	-	7,583	
Professional	8	4,098	-	7,154	
Other	9	10,078	-	13,829	
Depreciation of assets	10	10,986	-	5,570	
		<u>69,604</u>	<u>-</u>	<u>142,635</u>	<u>-</u>
NET INCOMING BERESOURCES BEFORE TRANSFERS		10,161		7,380	
Gross Transfers between Funds Net incoming/(outgoing)	16	<u>10,161</u>	<u>0</u>	<u>7,380</u>	<u>0</u>
FUNDS BOUGHT FORWARD		108,147	41,675	100,767	41,675
TOTAL FUNDS CARRIED FORWARD		<u>118,308</u>	<u>41,675</u>	<u>108,147</u>	<u>41,675</u>
	Chk	0	0		

The notes form part of these financial statements

Alton Golf Club Association

BALANCE SHEET ACCOUNT
For the 7 months ending 30th April 2022

	Notes	7 months to April 2022		12 months to September 2021	
		Unrestricted Fund £	Restricted Fund £	Unrestricted Fund £	Restricted Fund £
Fixed Assets					
Freehold Property			41,675		41,675
Tangible Assets	10	32,352		19,910	
Investments	11	2,260		2,260	
		<u>34,612</u>	<u>41,675</u>	<u>22,170</u>	<u>41,675</u>
Current Assets					
Debtors	12	12,120		8,223	
Cash at Bank		100,098		124,638	
		<u>112,217</u>	<u>-</u>	<u>132,860</u>	<u>-</u>
Creditors:					
Amounts falling due within 1 year	13	(36,075)		(54,263)	
Amounts falling due after 1 year	14	-		-	
NET CURRENT ASSETS/(LIABILITIES)		<u>110,754</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
NET ASSETS		<u>110,754</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
FUNDS					
Unrestricted		110,754		100,767	
Restricted			41,675		41,675
TOTAL FUNDS		<u>110,754</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
		0	(0)	0	0

The financial statements were approved by the Board of Trustees and signed their behalf by

Steven Crooke- President

Dated

23/8/2022

The notes form part of these financial statements

Alton Golf Club Association
Notes to the Financial Statements
For the 7 months ending 30th April 2022

1 ACCOUNTING POLICIES

Accounting convention

The Financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities act 2011 and the requirements of the statement of recommended practice, accounting and reporting by the Trustees- 2020-2021 Charities

Incoming resources

All incoming resources are included on the statement of Financial activities when the charity is legally entitled to them and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resource.

Tangible Fixed assets

Resigned

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Freehold Property	
Plant & Machinery	
Fixtures & Fittings	50% on cost

Taxation

The Charity is exempt from tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees

Restricted funds can only be used for particular restricted purposes within the Objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Hire Purchases and Leasing Commitments

Assets obtained under Hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under Hire purchase contracts are depreciated over their estimated useful lives. Those held under financial leases are depreciated over their estimated useful lives or the lease term.

The interest element of these obligations are charged to the statement of Financial activities on a straight line basis over the period of the lease.

Alton Golf Club Association

**Notes to the Financial Statements
For the 7 months ending 30th April 2022**

	<u>2022</u>	<u>2021</u>
2 Voluntary Income		
Membership Fees	46,870	62,546
Green Fees	26,560	51,194
Buggy Hire	1,601	2,541
Competition Income	2,879	3,447
100 Club	1,615	2,795
Donations	-	3,341
Other Income	240	-
Covid Grants		24,152
	<u>79,765</u>	<u>150,016</u>
3 Activities for fund generation		
Players Social events	-	-
4 Investment Income		
Bank Deposit Income	-	-
5 Cost of Generating Voluntary Income		
Competition Entry fees	788	-
BRS Commission	867	1,759
Trophies & 100 Club	2,609	1,352
	<u>4,264</u>	<u>3,111</u>
6 Course Maintenance		
Green Keeping	13,801	23,196
Course Sand & Chemicals	6,412	6,125
Plant & Machinery Hire	3,929	8,830
Pest Control	550	680
Buggy Costs	577	2,413
Expendable Course equipment	4,877	52,641
Repairs & renewals of P&M	3,956	9,045
Course Fuel	1,572	2,457
	<u>35,674</u>	<u>105,388</u>
7 General		
Rent & Rates	158	277
Light & Heat	2,491	4,952
Water	(2,880)	(2,637)
Postage & Stationery	24	193
Computer & IT	1,955	3,226
Subscriptions	2,508	1,308
Advertising	196	264.6
Bank Charges	50	
	<u>4,503</u>	<u>7,583</u>
8 Professional		
Accountancy & Legal	1,375	1,900
Insurances	2,723	5,254
	<u>4,098</u>	<u>7,154</u>
9 Other		
Club House repairs	10,078	13,829

Alton Golf Club Association

**Notes to the Financial Statements
For the 7 months ending 30th April 2022**

10 TANGIBLE FIXED ASSETS

COST	Freehold Property	Plant & Machinery	Fixtures & Fittings	Totals
At 1st October 2021	41,675	52,080	-	93,754
Additions		23,428		23,428
Disposal				-
At 30th April 2022	41,675	75,508	-	117,182
DEPRECIATION				
At 1st October 2021	-	32,170	-	32,170
Charge For Year		10,986		10,986
Disposal				-
At 30th April 2022	-	43,156	-	43,156
NET BOOK VALUE				
At 1st October 2021	41,675	19,910	-	61,585
At 30th April 2022	41,675	32,352	-	74,026

Included in cost or valuation of land and building is Freehold land of £41675

11 FIXED ASSET INVESTMENTS

Shares in group undertakings

MARKET VALUE

At 1st October 2021	2,260
At 30th April 2022	2,260

NET BOOK VALUE

At 1st October 2021	2,260
At 30th April 2022	2,260

Fixed Asset Investments comprise of the whole of the Share Capital of Old Oldham Services Ltd, a UK incorporated Company.

12 DEBTORS

	2022	2021
Trade Debtors	605	534
Intercompany	5,820	5,417
Prepayments & Accrued Income	5,694	2,098
	12,120	8,049

Alton Golf Club Association

Notes to the Financial Statements
For the 7 months ending 30th April 2022

13 CREDITORS : Amounts Falling due within One Year	2022	2021
Trade Creditors	1,657	2,982
Other Creditors	7,418	33,381
Accruals	27,000	17,900
	<hr/>	<hr/>
	36,075	54,263

14 CREDITORS : Amounts Falling due after One Year
Hire Purchase

-

15 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year

-

16 SECURED DEBTS

The following Debts are included within Creditors

17 Income

In year income has been significantly boosted by a Covid -19, HMRC grant and with the increase in Green Fees. The additional income has been earmarked for spending in 2022 on new course equipment and redecorations to the clubhouse.

18 MOVEMENT IN FUNDS

	<u>At 1/10/21</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>Balance at 30/4/22</u>
Unrestricted Funds				
General Fund	108,147	10,161		118,308
Restricted Fund				
Land Reserve	41,675			41,675
TOTAL FUNDS	<hr/>	<hr/>	<hr/>	<hr/>
	149,822	10,161	-	159,983

Net Movements in funds included in above are as follows

	<u>Incoming resources</u>	<u>Resources expended</u>	<u>Movement In Funds</u>
Unrestricted Funds			
General Fund	79,765	(69,604)	10,161
Restricted Fund			
Land Reserve	-	-	-
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	79,765	(69,604)	10,161

RELATED PARTY DISCLOSURES

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for smaller entities

Alton Golf Club Association

Detailed statement of Financial Activities
For the 7 months ending 30th April 2022

	7 months to April 2022		12 months to September 2021	
	£	£	£	£
INCOME				
Membership Fees		46,870		62,546
Green Fees	17	26,560		51,194
Buggy Hire		1,601		2,541
Competition Income		2,879		3,447
100 Club		1,615		2,795
Players Social events		-		-
Donations		-		3,341
Other income		240		-
COVID-19 Grant Income	17	-		24,152
TOTAL INCOME		<u>79,765</u>		<u>150,016</u>
COSTS				
Competition Entry fees		788		-
BRS Commission		867		1,759
Trophies		1,728		-
100 Club		881		1,352
		<u>4,264</u>		<u>3,111</u>
GROSS INCOME		<u>75,501</u>		<u>146,904</u>
OPERATING COSTS				
Green Keeping		13,801		23,196
Course Sand & Chemicals		6,412		6,125
Buggy Costs		577		2,413
Plant & Machinery Hire		0		1,092
Course Fuel		1,572		2,457
Pest Control		550		680
Expensible Course Equip		4,877		52,641
Machinery Repairs		3,956		9,045
Equipment Lease		3,929		7,738
Advertising		196		265
Rent & Rates		158		277
Light & Heat		2,491		4,952
Water		(2,880)		(2,637)
Postage & Stationery		24		193
Computer & IT		1,955		3,226
Accountancy & Legal		1,375		1,900
Insurances		2,723		4,208
Member & Guest Insurnace		0		1,046
Subscriptions		2,508		1,308
Bank Charges		50		-
Club House repairs		10,078		13,829
Depreciation Plant & Machinery		10,986		5,570
Depreciation Fixtures & fittings		-		-
		<u>65,339</u>		<u>139,524</u>
NET INCOME		<u>10,161</u>		<u>7,380</u>

This Page does not form part of the statutory financial statements

ALTON GOLF CLUB ASSOCIATION

England & Wales - Charity number 1166738

Accounts



Trustees' Annual Report for the period

From Aug 2nd 2021 To 30 November 2021

Charity name: Alton Golf Club Association

Number : 1166738

Objectives and Activities

	SORP reference	
Summary Of the purposes Of the charity as set out in its governing document	Para 1.17	The objects of the Alton Golf Club Association (AGCA) are the promotion of community participation in healthy recreation for the benefit of the inhabitants of Alton and surrounding areas, by provision of facilities for playing of golf.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ol style="list-style-type: none">1. Course improvements<ol style="list-style-type: none">a. Ongoing maintenance improved course conditionb. Significant work on the greens has vastly improved the quality of the putting surfacec. Work continued on the irrigation system2. Clubhouse Improvements<ol style="list-style-type: none">a. Upgrade to toilets and showers completed3. Covid management<ol style="list-style-type: none">a. Clubhouse modified to be compliantb. Course Modified to be compliantC. on-line Booking system in use
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have adhered to the guidance and have neither needed nor have taken any actions outside those required to sustain the purposes of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The captain is permitted to grant gift four balls to other charities.
Policy on social investment including program related investment	Para 1.38	A number of volunteers and house staff have received health and safety regulation training.
Contribution made by volunteers	Para 1.38	Volunteers continue to be key to our charity. We estimate that work attributed to volunteers in this period was greater than an equivalent employee labour costs of £100,000 pa
Other		We managed the social and legal constraints due to Covid-19. No infections related to the Charity were reported during the year.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has enabled its members and the community in and around Alton to enjoy the benefits of the exercise involved in playing golf in a safe way. Visitor numbers have continued to increase in 2021 and membership has now reached 159 of differing categories (= 111 Full Time Equivalent members)

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objective is to keep the club going and remain financially viable. That has been achieved.
-------------------------------------	-----------	--

Performance of fundraising activities against objectives set	Para 1.41	The social fundraising activities have been restarted following Covid though events are still limited. Our chosen Captain's charity is Bushy Leaze Community Support Fund, an Alton based Family Support Group, all of the funds raised make a huge difference to so many families going through really very difficult times..
Investment performance against objectives	Para 1.41	We have no external investments
Other		

Financial Review

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected at the AGM and stand down annually apart from the President who has a 3-year tenure.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	As per the role description the secretary has the responsibility to induct the trustees.
--	-----------	--

The Charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is run by the trustees under the guidance of the president.
Relationship with any related parties	Para 1.51	N/A
Other		

Reference and Administrative details

Charity name	Alton Golf Club Association	
Other name the charity uses	Alton Golf Club	
Re registered charity number	1166738	
Charity's principal address	Old Odiham Road Alton, GU34 4AD 4BU	
Review of the charity's financial position at the end of the period	Para 1.21	The charity has adequate funds to complete its ongoing works. The cash flow forecast is positive given membership numbers and forecast visitor income.
Statement explaining the policy for holding reserves which are held	Para 1.22	The charity traditionally has set a minimum cash reserve for emergencies of £30k. There are adequate funds to cover such a reserve.
Amount of reserves held	Para 1.22	See balance sheet
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainty

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Visitors playing fees (Green Fees) and members subscriptions.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	No foreseeable risk or threads to the charity.
Other		

Names of the charity trustees who managed the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Steve Crooke	President/Chair		
2	Jeremy Neate	Treasurer		
3	Tony Ransley	Acting Secretary		
4	Derek Gardner	Captain		
5	Mike Hobson			
6	John Wilson			
7	Mark Devonshire			
8	Mark Reitzler			
9				
10				
11				
12				
13				
14				
15				
16				

17
18 19 20

Corporate trustees — names of the directors at the date the report was approved

Director name		
NIA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole ear	
NIA		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how these fall within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of Name Address adviser

NIA		
-----	--	--

Name of chief executive or names of senior staff members (Optional information)

N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A


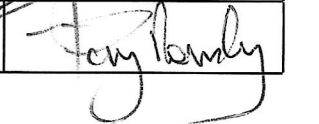
Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Full name(s)

Position	Print Name	Signature
President	STEPHEN CROOKS	
Secretary	TOM HANSLON	

Date 22/11/2021

Alton Golf Club Association

Registered Charity Number : 1150265

Report of the Trustees and
Unaudited Financial Statements

Period Of Accounts

Start Date: 1st October 2020
End Date : 30th September 2021

Alton Golf Club Association
Registered Charity Number : 1150265

Contents of the Financial Statements
for the period ended 30th September 2021

	Page
Report of the Trustees	1 - 3
Independent Examiners report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9
Detailed Statement	10

Alton Golf Club Association
Registered Charity Number : 1150265

Principal Address

Old Odiham Road
Alton
Hampshire GU34 4BU

Trustees

Appointed

Steve Crooke- President
Anthony Ransley- Secretary
Jeremy Neete-Tresurer
Derek Gardner
Michael Hobson
Trevor Penn
Terence McCrossan
William McWilliam
Mark Devonshire
Mark Rietzler
John Wilson

Independent Examiner

Graham Pullen
Accountant
Winnersh
Headley Down
Bordon
Hampshire GU35 8JQ

Alton Golf Club Association
Registered Charity Number : 1150265

Trustees Report
for the period ended 30th September 2021

FINANCIAL REVIEW
Reserves Policy

At the end of the 2021 year end (September) the charity has £ 12426
in a members fund bank accounts with HSBC which is used as a reserve.


The charity operated profitably in 2021

The Trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time.
The Trustees are also responsible for the safeguarding the assets of the charity

This report was approved by the committee on

30/11/2021

Signed


30/11/2021

Steve Crooke- President

**Independent Examiners Report to the Trustees of
Alton Golf Club Association**

I report on the accounts for the period ending 30th September 2021 as set out on pages six to fifteen

Respective responsibilities of the Trustees and examiner

The Charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

examine the accounts (under Section 145 of the 2011 Act)
follow the procedures laid down in the General Directions given by the Charities Commission (under section 145 (5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention

Basis of the Independent examiners report

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit and consequently I do not express an audit opinion on the view given by the accounts

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act.

Have not been met or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Pullen
Winnersh
Grayshott Road
Headley Down
Hamps GU35 8JQ

Date: 21st October 2021

Alton Golf Club Association

Detailed statement of Financial Activities
For the period ending 30th September 2021

	Notes	2021		2020	
		Unrestricted Fund £	Restricted Fund £	Unrestricted Fund £	Restricted Fund £
Incoming Resources					
Voluntary Income	2	150,016	-	145,258	-
Activities for fund generation	3	-	-	624	-
Investment Income	4	-	-	-	-
		<u>150,016</u>	<u>-</u>	<u>145,882</u>	<u>-</u>
Resources Expended					
Cost of Generating Voluntary Income	5	3,111	-	1,907	-
Course Maintenance	6	105,388	-	61,839	-
General	7	7,583	-	7,583	-
Professional	8	7,154	-	5,659	-
Other	9	13,829	-	4,708	-
Depreciation of assets	10	5,570	-	6,900	-
		<u>142,635</u>	<u>-</u>	<u>88,596</u>	<u>-</u>
NET INCOMING BERESOURCES BEFORE TRANSFERS					
		7,380	-	57,286	-
Gross Transfers between Funds					
Net incoming/(outgoing)	16	<u>7,380</u>	<u>0</u>	<u>57,286</u>	<u>0</u>
FUNDS BOUGHT FORWARD					
		100,767	41,675	43,481	41,675
TOTAL FUNDS CARRIED FORWARD					
		<u>108,147</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
	Chk	0	0		

The notes form part of these financial statements

Alton Golf Club Association

Notes to the Financial Statements
For the period ending 30th September 2021

2 Voluntary Income	2021	2020
Membership Fees	62,546	66,324
Green Fees	51,194	42,403
Buggy Hire	2,541	2,355
Competition Income	3,447	3,224
100 Club	2,795	2,642
Donations	3,341	4,157
Other Income	24,152	24,152
	<u>150,016</u>	<u>145,258</u>
3 Activities for fund generation		
Players Social events	-	624
4 Investment Income		
Bank Deposit Income	-	-
5 Cost of Generating Voluntary Income		
Competition Entry fees	-	-
BRS Commission	1,759	-
Trophies & 100 Club	1,352	1,907
	<u>3,111</u>	<u>1,907</u>
6 Course Maintenance		
Green Keeping	23,196	21,394
Course Sand & Chemicals	6,125	7,813
Plant & Machinery Hire	8,830	7,738
Pest Control	680	700
Buggy Costs	2,413	2,369
Expendable Course equipment	52,641	14,608
Repairs & renewals of P&M	9,045	5,088
Course Fuel	2,457	2,128
	<u>105,388</u>	<u>61,839</u>
7 General		
Rent & Rates	277	564
Light & Heat	4,952	3,134
Water	(2,637)	7,766
Postage & Stationery	193	68
Computer & IT	3,226	2,046
Subscriptions	1,308	2,056
Advertising	265	0
	<u>7,583</u>	<u>15,634</u>
8 Professional		
Accountancy & Legal	1,900	1,730
Insurances	5,254	3,929
	<u>7,154</u>	<u>5,659</u>
9 Other		
Club House repairs	13,829	4,708

Alton Golf Club Association

Notes to the Financial Statements
For the period ending 30th September 2021

10 TANGIBLE FIXED ASSETS

COST	Freehold Property	Plant & Machinery	Fixtures & Fittings	Totals
At 1st October 2020	41,675	52,080	7,445	101,199
Additions				0
Disposal				0
At 30th September 2021	41,675	52,080	7,445	101,199

DEPRECIATION

At 1st October 2020	0	26,600	7,445	34,045
Charge For Year		5,570	-	5,570
Disposal				0
At 30th September 2021	0	32,170	7,445	39,615

NET BOOK VALUE

At 1st October 2020	41,675	25,480	0	67,155
At 30th September 2021	41,675	19,910	0	61,585

Included in cost or valuation of land and building is Freehold land of £41675

11 FIXED ASSET INVESTMENTS

Shares in group undertakings

MARKET VALUE

At 1st October 2020	2,260
At 30th September 2021	2,260

NET BOOK VALUE

At 1st October 2020	2,260
At 30th September 2021	2,260

Fixed Asset Investments comprise of the whole of the Share Capital of Old Oldham Services Ltd, a UK incorporated Company.

12 DEBTORS

	2021	2020
Trade Debtors	-	-
Intercompany	5,417	8,360
Prepayments & Accrued Income	2,098	1,161
	7,514	9,521

Alton Golf Club Association

Notes to the Financial Statements
For the period ending 30th September 2021

13 CREDITORS : Amounts Falling due within One Year	2021	2020
Trade Creditors	2,982	2,051
Other Creditors	33,381	11,539
Accruals	17,900	30,274
	<u>54,263</u>	<u>43,864</u>

14 CREDITORS : Amounts Falling due after One Year
Hire Purchase

-

15 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year

- -

16 SECURED DEBTS

The following Debts are included within Creditors

17 Income

In year income has been significantly boosted by a Covid -19, HMRC grant and with the increase in Green Fees. The additional income has been earmarked for spending in 2021 on new course equipment and redecorations to the clubhouse.

18 MOVEMENT IN FUNDS

	At 1/10/20	Net Movement	Transfers	Balance at 30/9/21
Unrestricted Funds				
General Fund	100,767	7,380		108,147
Restricted Fund				
Land Reserve	41,675			41,675
TOTAL FUNDS	<u>142,442</u>	<u>7,380</u>	-	<u>149,822</u>

Net Movements in funds included in above are as follows

	Incoming resources	Resources expended	Movement In Funds
Unrestricted Funds			
General Fund	150,016	(142,635)	7,380
Restricted Fund			
Land Reserve	-	-	-
TOTAL FUNDS	<u>150,016</u>	<u>(142,635)</u>	<u>7,380</u>

RELATED PARTY DISCLOSURES

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for smaller entities

Alton Golf Club Association

Detailed statement of Financial Activities
For the period ending 30th September 2021

	2021		2020	
	£	£	£	£
INCOME				
Membership Fees		62,546		66,324
Green Fees	17	51,194		42,403
Buggy Hire		2,541		2,355
Competition Income		3,447		3,224
100 Club		2,795		2,642
Players Social events		-		624
Donations		3,341		4,157
Other income		-		150
COVID-19 Grant Income	17	24,152		25,000
TOTAL INCOME		150,016		146,880
COSTS				
Competition Entry fees		-		-
BRS Commission		1,759		-
Trophies		-		641
100 Club		1,352		1,266
		3,111		1,907
GROSS INCOME		146,904		144,973
OPERATING COSTS				
Green Keeping		23,196		21,394
Course Sand & Chemicals		6,125		7,813
Buggy Costs		2,413		2,369
Plant & Machinery Hire		1,092		-
Course Fuel		2,457		2,128
Pest Control		680		700
Expendable Course Equip		52,641		14,608
Machinery Repairs		9,045		5,088
Equipment Lease		7,738		7,738
Advertising		265		500
Rent & Rates		277		564
Light & Heat		4,952		3,134
Water		(2,637)		7,766
Postage & Stationery		193		68
Computer & IT		3,226		2,046
Accountancy & Legal		1,900		1,730
Insurances		4,208		3,292
Member & Guest Insurnace		1,046		638
Subscriptions		1,308		2,056
Club House repairs		13,829		4,708
Depreciation Plant & Machinery		5,570		6,900
Depreciation Fixtures & fittings		-		-
		139,524		95,240
NET INCOME		7,380		49,732

This Page does not form part of the statutory financial statements

Alton Golf Club Association
2021-22 Budget
October 2021 - Sept 2022

	Oct '21	Nov '21	Dec '21	Jan '22	Feb '22	Mar '22	Apr '22	May '22	Jun '22	Jul '22	Aug '22	Sep '22	Total
	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt
Income													
4000 Monthly Subs	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	7,000	7,000	82,000
4001 Green Fees	5,000	4,000	3,000	3,000	3,000	3,000	3,000	6,500	6,500	6,500	6,500	6,500	56,500
4008 BRS Green Fees													0
Total 4001 Green Fees	5,000	4,000	3,000	3,000	3,000	3,000	3,000	6,500	6,500	6,500	6,500	6,500	56,500
4002 Buggy Hire	300	200	200	200	100	200	300	300	300	300	300	300	3,000
4003 Competition Income	300	200	200	200	200	300	300	400	500	500	500	500	4,100
4004 100 Club	245	245	245	245	245	245	245	245	245	245	245	245	2,940
4007 Guest Donations												32	32
4950 COVID-19 Grant													0
Total Income	12,645	11,445	10,445	10,445	10,345	10,545	10,645	14,245	14,345	14,345	14,545	14,577	148,572
Cost of Sales													
5000 GreenKeepers Costs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
5005 Course Materials (including Sand)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
5009 Buggy Lease Costs	192	192	192	192	192	192	192	192	0	0	0	0	1,538
5010 Plant & Machinery Hire	83	83	83	83	83	83	83	83	83	83	83	83	1,000
5015 Course Fuel	354	354	354	354	354	354	354	354	354	354	354	354	4,250
5016 Pest Control	63	63	63	63	63	63	63	63	63	63	63	63	750
5017 Course Equipment	2,000	4,000	5,000	200	1,000	1,000	3,000	5,000	3,000	4,000	2,000		30,200
5020 Mach Repairs & Maint	750	750	750	750	750	750	750	750	750	750	750	750	9,000
5030 Equipment Lease	635	635	635	635	635	635	635	635	635	635	635	635	3,175
5100 Competition Entry Fees	10	10	10	10	10	10	10	10	10	10	10	10	120
5150 100 Club Payments	123	123	123	123	123	123	123	123	123	123	123	123	1,476
5303 BRS Golf Commissions	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Total Cost of Sales	8,360	10,360	11,360	6,560	7,360	6,725	8,725	10,725	8,533	9,533	7,533	5,533	101,309
Total	4,285	1,085	-915	3,885	2,985	3,820	1,920	3,520	5,812	4,812	7,012	9,044	47,263
Expenditures													
6200 Marketing	100	100	100	100	100	100	100	100	100	100	100	100	1,200
7100 Rent & Rates	121	121	121	121	121	121	121	121	121	121	121	121	1,450
7200 Light & Heat	350	350	350	350	350	350	350	350	350	350	350	350	4,200
7300 Water Rates- Course	121	121	50	50	50	50	50	50	50	50	50	50	742
7500 Printing & Stationary	7	7	7	7	7	7	7	7	7	7	7	7	80
7505 Trophies.	83	83	83	83	83	83	83	83	83	83	83	83	1,000
7506 Subscriptions	183	183	183	183	183	183	183	183	183	183	183	183	2,200
7507 IT & Website costs													0
7550 Computer & IT	250	250	250	250	250	250	250	250	250	250	250	250	3,000
7601 Audit & Account Fees	69	69	69	69	69	69	69	69	69	69	69	69	830
7604 Bookkeeping Fees	125	125	125	125	125	125	125	125	125	125	125	125	1,500
7610 Clubhouse Insurance	317	317	317	317	317	317	317	317	317	317	317	317	3,800
7615 Memb & Guest Ins	29	29	29	29	29	29	29	29	29	29	29	29	350
7800 Repairs & Renewals	475	475	475	475	475	475	475	475	475	475	475	475	5,700
7801 Cleaning & Laundry													0
8000 Plant & Mach Depr.	640	640	640	640	640	1,740	1,740	2,075	2,075	2,075	2,075	2,075	17,055
Total Expenditures	2,870	2,870	2,799	2,799	2,799	3,899	3,899	4,234	4,234	4,234	4,234	4,234	43,107
Net Operating Income	1,415	-1,785	-3,714	1,086	186	-79	-1,979	-714	1,578	578	2,778	4,810	4,157
Net Income/(Expenditure)	1,415	-1,785	-3,714	1,086	186	-79	-1,979	-714	1,578	578	2,778	4,810	4,157

Cost	Purchased	Dep'n
Buggies	12,060 May	335
Mowers	39,600 March	1,100

Quick calculation of cash movement in the year

Net Income	8,157
Add back dep'n	17,055
	<u>25,212</u>
less capital spend	51,660
Movement in Cash	<u>- 26,448</u>

Alton Golf Club Association

Registered Charity Number : 1150265

Report of the Trustees and
Unaudited Financial Statements

Period Of Accounts

Start Date: 1st October 2020
End Date : 30th September 2021

Alton Golf Club Association
Registered Charity Number : 1150265

Contents of the Financial Statements
for the period ended 30th September 2021

	Page
Report of the Trustees	1 - 3
Independent Examiners report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9
Detailed Statement	10

Alton Golf Club Association
Registered Charity Number : 1150265

Principal Address

Old Odiham Road
Alton
Hampshire GU34 4BU

Trustees

Appointed

Steve Crooke- President
Anthony Ransley- Secretary
Jeremy Neete-Tresurer
Derek Gardner
Michael Hobson
Trevor Penn
Terence McCrossan
William McWilliam
Mark Devonshire
Mark Rietzler
John Wilson

Independent Examiner

Graham Pullen
Accountant
Winnersh
Headley Down
Bordon
Hampshire GU35 8JQ

Alton Golf Club Association
Registered Charity Number : 1150265

Trustees Report
for the period ended 30th September 2021

FINANCIAL REVIEW
Reserves Policy

At the end of the 2021 year end (September) the charity has £ 12426
in a members fund bank accounts with HSBC which is used as a reserve.


The charity operated profitably in 2021

The Trustees are responsible for the keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time.
The Trustees are also responsible for the safeguarding the assets of the charity

This report was approved by the committee on

30/11/2021

Signed


30/11/2021

Steve Crooke- President

**Independent Examiners Report to the Trustees of
Alton Golf Club Association**

I report on the accounts for the period ending 30th September 2021 as set out on pages six to fifteen

Respective responsibilities of the Trustees and examiner

The Charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

examine the accounts (under Section 145 of the 2011 Act)
follow the procedures laid down in the General Directions given by the Charities Commission (under section 145 (5) (b) of the 2011 Act); and
to state whether particular matters have come to my attention

Basis of the Independent examiners report

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit and consequently I do not express an audit opinion on the view given by the accounts

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act.

Have not been met or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Pullen
Winnersh
Grayshott Road
Headley Down
Hamps GU35 8JQ

Date: 21st October 2021

Alton Golf Club Association

Detailed statement of Financial Activities
For the period ending 30th September 2021

	Notes	2021		2020	
		Unrestricted Fund £	Restricted Fund £	Unrestricted Fund £	Restricted Fund £
Incoming Resources					
Voluntary Income	2	150,016	-	145,258	-
Activities for fund generation	3	-	-	624	-
Investment Income	4	-	-	-	-
		<u>150,016</u>	<u>-</u>	<u>145,882</u>	<u>-</u>
Resources Expended					
Cost of Generating Voluntary Income	5	3,111	-	1,907	-
Course Maintenance	6	105,388	-	61,839	-
General	7	7,583	-	7,583	-
Professional	8	7,154	-	5,659	-
Other	9	13,829	-	4,708	-
Depreciation of assets	10	5,570	-	6,900	-
		<u>142,635</u>	<u>-</u>	<u>88,596</u>	<u>-</u>
NET INCOMING BERESOURCES BEFORE TRANSFERS					
		7,380	-	57,286	-
Gross Transfers between Funds					
Net incoming/(outgoing)	16	<u>7,380</u>	<u>0</u>	<u>57,286</u>	<u>0</u>
FUNDS BOUGHT FORWARD					
		100,767	41,675	43,481	41,675
TOTAL FUNDS CARRIED FORWARD					
		<u>108,147</u>	<u>41,675</u>	<u>100,767</u>	<u>41,675</u>
Chk		0	0		

The notes form part of these financial statements

Alton Golf Club Association

Notes to the Financial Statements
For the period ending 30th September 2021

2 Voluntary Income	2021	2020
Membership Fees	62,546	66,324
Green Fees	51,194	42,403
Buggy Hire	2,541	2,355
Competition Income	3,447	3,224
100 Club	2,795	2,642
Donations	3,341	4,157
Other Income	24,152	24,152
	<u>150,016</u>	<u>145,258</u>
3 Activities for fund generation		
Players Social events	-	624
4 Investment Income		
Bank Deposit Income	-	-
5 Cost of Generating Voluntary Income		
Competition Entry fees	-	-
BRS Commission	1,759	-
Trophies & 100 Club	1,352	1,907
	<u>3,111</u>	<u>1,907</u>
6 Course Maintenance		
Green Keeping	23,196	21,394
Course Sand & Chemicals	6,125	7,813
Plant & Machinery Hire	8,830	7,738
Pest Control	680	700
Buggy Costs	2,413	2,369
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Repairs & renewals of P&M	9,045	5,088
Course Fuel	2,457	2,128
	<u>105,388</u>	<u>61,839</u>
7 General		
Rent & Rates	277	564
Light & Heat	4,952	3,134
Water	(2,637)	7,766
Postage & Stationery	193	68
Computer & IT	3,226	2,046
Subscriptions	1,308	2,056
Advertising	265	0
	<u>7,583</u>	<u>15,634</u>
8 Professional		
Accountancy & Legal	1,900	1,730
Insurances	5,254	3,929
	<u>7,154</u>	<u>5,659</u>
9 Other		
Club House repairs	13,829	4,708

Alton Golf Club Association

Notes to the Financial Statements
For the period ending 30th September 2021

10 TANGIBLE FIXED ASSETS

COST	Freehold Property	Plant & Machinery	Fixtures & Fittings	Totals
At 1st October 2020	41,675	52,080	7,445	101,199
Additions				0
Disposal				0
At 30th September 2021	<u>41,675</u>	<u>52,080</u>	<u>7,445</u>	<u>101,199</u>

DEPRECIATION

At 1st October 2020	0	26,600	7,445	34,045
Charge For Year		5,570	-	5,570
Disposal				0
At 30th September 2021	<u>0</u>	<u>32,170</u>	<u>7,445</u>	<u>39,615</u>

NET BOOK VALUE

At 1st October 2020	<u>41,675</u>	<u>25,480</u>	<u>0</u>	<u>67,155</u>
At 30th September 2021	<u>41,675</u>	<u>19,910</u>	<u>0</u>	<u>61,585</u>

Included in cost or valuation of land and building is Freehold land of £41675

11 FIXED ASSET INVESTMENTS

Shares in group undertakings

MARKET VALUE

At 1st October 2020	2,260
At 30th September 2021	2,260

NET BOOK VALUE

At 1st October 2020	<u>2,260</u>
At 30th September 2021	<u>2,260</u>

Fixed Asset Investments comprise of the whole of the Share Capital of Old Oldham Services Ltd, a UK incorporated Company.

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	2021	2020
Trade Debtors	-	-
Intercompany	5,417	8,360
Prepayments & Accrued Income	2,098	1,161
	<u>7,514</u>	<u>9,521</u>

Alton Golf Club Association

Detailed statement of Financial Activities
For the period ending 30th September 2021

	2021		2020	
	£	£	£	£
INCOME				
Membership Fees		62,546		66,324
Green Fees	17	51,194		42,403
Buggy Hire		2,541		2,355
Competition Income		3,447		3,224
100 Club		2,795		2,642
Players Social events		-		624
Donations		3,341		4,157
Other income		-		150
COVID-19 Grant Income	17	24,152		25,000
TOTAL INCOME		150,016		146,880
COSTS				
Competition Entry fees		-		-
BRS Commission		1,759		-
Trophies		-		641
100 Club		1,352		1,266
		3,111		1,907
GROSS INCOME		146,904		144,973
OPERATING COSTS				
Green Keeping		23,196		21,394
Course Sand & Chemicals		6,125		7,813
Buggy Costs		2,413		2,369
Plant & Machinery Hire		1,092		-
Course Fuel		2,457		2,128
Pest Control		680		700
Expendable Course Equip		52,641		14,608
Machinery Repairs		9,045		5,088
Equipment Lease		7,738		7,738
Advertising		265		500
Rent & Rates		277		564
Light & Heat		4,952		3,134
Water		(2,637)		7,766
Postage & Stationery		193		68
Computer & IT		3,226		2,046
Accountancy & Legal		1,900		1,730
Insurances		4,208		3,292
Member & Guest Insurnace		1,046		638
Subscriptions		1,308		2,056
Club House repairs		13,829		4,708
Depreciation Plant & Machinery		5,570		6,900
Depreciation Fixtures & fittings		-		-
		139,524		95,240
NET INCOME		7,380		49,732

This Page does not form part of the statutory financial statements

Alton Golf Club Association
2021-22 Budget
October 2021 - Sept 2022

	Oct '21	Nov '21	Dec '21	Jan '22	Feb '22	Mar '22	Apr '22	May '22	Jun '22	Jul '22	Aug '22	Sep '22	Total
	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt	Bgt
Income													
4000 Monthly Subs	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	7,000	7,000	82,000
4001 Green Fees	5,000	4,000	3,000	3,000	3,000	3,000	3,000	6,500	6,500	6,500	6,500	6,500	56,500
4008 BRS Green Fees													0
Total 4001 Green Fees	5,000	4,000	3,000	3,000	3,000	3,000	3,000	6,500	6,500	6,500	6,500	6,500	56,500
4002 Buggy Hire	300	200	200	200	100	200	300	300	300	300	300	300	3,000
4003 Competition Income	300	200	200	200	200	300	300	400	500	500	500	500	4,100
4004 100 Club	245	245	245	245	245	245	245	245	245	245	245	245	2,940
4007 Guest Donations												32	32
4950 COVID-19 Grant													0
Total Income	12,645	11,445	10,445	10,445	10,345	10,545	10,645	14,245	14,345	14,345	14,545	14,577	148,572
Cost of Sales													
5000 GreenKeepers Costs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
5005 Course Materials (including Sand)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
5009 Buggy Lease Costs	192	192	192	192	192	192	192	192	0	0	0	0	1,538
5010 Plant & Machinery Hire	83	83	83	83	83	83	83	83	83	83	83	83	1,000
5015 Course Fuel	354	354	354	354	354	354	354	354	354	354	354	354	4,250
5016 Pest Control	63	63	63	63	63	63	63	63	63	63	63	63	750
5017 Course Equipment	2,000	4,000	5,000	200	1,000	1,000	3,000	5,000	3,000	4,000	2,000		30,200
5020 Mach Repairs & Maint	750	750	750	750	750	750	750	750	750	750	750	750	9,000
5030 Equipment Lease	635	635	635	635	635	635	635	635	635	635	635	635	3,175
5100 Competition Entry Fees	10	10	10	10	10	10	10	10	10	10	10	10	120
5150 100 Club Payments	123	123	123	123	123	123	123	123	123	123	123	123	1,476
5303 BRS Golf Commissions	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Total Cost of Sales	8,360	10,360	11,360	6,560	7,360	6,725	8,725	10,725	8,533	9,533	7,533	5,533	101,309
Total	4,285	1,085	-915	3,885	2,985	3,820	1,920	3,520	5,812	4,812	7,012	9,044	47,263
Expenditures													
6200 Marketing	100	100	100	100	100	100	100	100	100	100	100	100	1,200
7100 Rent & Rates	121	121	121	121	121	121	121	121	121	121	121	121	1,450
7200 Light & Heat	350	350	350	350	350	350	350	350	350	350	350	350	4,200
7300 Water Rates- Course	121	121	50	50	50	50	50	50	50	50	50	50	742
7500 Printing & Stationary	7	7	7	7	7	7	7	7	7	7	7	7	80
7505 Trophies.	83	83	83	83	83	83	83	83	83	83	83	83	1,000
7506 Subscriptions	183	183	183	183	183	183	183	183	183	183	183	183	2,200
7507 IT & Website costs													0
7550 Computer & IT	250	250	250	250	250	250	250	250	250	250	250	250	3,000
7601 Audit & Account Fees	69	69	69	69	69	69	69	69	69	69	69	69	830
7604 Bookkeeping Fees	125	125	125	125	125	125	125	125	125	125	125	125	1,500
7610 Clubhouse Insurance	317	317	317	317	317	317	317	317	317	317	317	317	3,800
7615 Memb & Guest Ins	29	29	29	29	29	29	29	29	29	29	29	29	350
7800 Repairs & Renewals	475	475	475	475	475	475	475	475	475	475	475	475	5,700
7801 Cleaning & Laundry													0
8000 Plant & Mach Depr.	640	640	640	640	640	1,740	1,740	2,075	2,075	2,075	2,075	2,075	17,055
Total Expenditures	2,870	2,870	2,799	2,799	2,799	3,899	3,899	4,234	4,234	4,234	4,234	4,234	43,107
Net Operating Income	1,415	-1,785	-3,714	1,086	186	-79	-1,979	-714	1,578	578	2,778	4,810	4,157
Net Income/(Expenditure)	1,415	-1,785	-3,714	1,086	186	-79	-1,979	-714	1,578	578	2,778	4,810	4,157

Cost	Purchased	Dep'n
Buggies	12,060 May	335
Mowers	39,600 March	1,100

Quick calculation of cash movement in the year

Net Income	8,157
Add back dep'n	17,055
	<u>25,212</u>
less capital spend	51,660
Movement in Cash	<u>- 26,448</u>