



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## 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	
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### 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
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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
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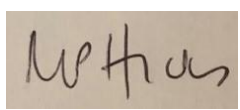
### Other optional information

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### 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**

<b>Start Date:</b>	<b>1st October 2021</b>
<b>End Date :</b>	<b>30th April 2022</b>

**Alton Golf Club Association**  
**Registered Charity Number : 1150265**

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

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**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
		£	£	£	£
<b>Incoming Resources</b>					
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>
<b>Resources Expended</b>					
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>
<b>NET INCOMING BERESOURCES BEFORE TRANSFERS</b>		<b>10,161</b>		<b>7,380</b>	
Gross Transfers between Funds	16				
Net incoming/(outgoing)		<u>10,161</u>	<u>0</u>	<u>7,380</u>	<u>0</u>
<b>FUNDS BOUGHT FORWARD</b>		<b>108,147</b>	<b>41,675</b>	<b>100,767</b>	<b>41,675</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>118,308</u></b>	<b><u>41,675</u></b>	<b><u>108,147</u></b>	<b><u>41,675</u></b>
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 £
<b>Fixed Assets</b>					
Freehold Property			41,675		41,675
Tangible Assets	10	32,352		19,910	
Investments	11	2,260		2,260	
		34,612	41,675	22,170	41,675
<b>Current Assets</b>					
Debtors	12	12,120		8,223	
Cash at Bank		100,098		124,638	
		112,217	-	132,860	-
<b>Creditors:</b>					
Amounts falling due within 1 year	13	(36,075)		(54,263)	
Amounts falling due after 1 year	14	-		-	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		110,754	41,675	100,767	41,675
<b>NET ASSETS</b>		110,754	41,675	100,767	41,675
<b>FUNDS</b>					
Unrestricted		110,754		100,767	
Restricted			41,675		41,675
<b>TOTAL FUNDS</b>		110,754	41,675	100,767	41,675
		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

## 1

## 1 ACCOUNTING POLICIES

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

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.

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.

## 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 &amp; 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**

<b>2 Voluntary Income</b>	<b>2022</b>	<b>2021</b>
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>
<b>3 Activities for fund generation</b>		
Players Social events	-	-
<b>4 Investment Income</b>		
Bank Deposit Income	-	-
<b>5 Cost of Generating Voluntary Income</b>		
Competition Entry fees	788	-
BRS Commission	867	1,759
Trophies & 100 Club	2,609	1,352
	<u>4,264</u>	<u>3,111</u>
<b>6 Course Maintenance</b>		
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>
<b>7 General</b>		
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>
<b>8 Professional</b>		
Accountancy & Legal	1,375	1,900
Insurances	2,723	5,254
	<u>4,098</u>	<u>7,154</u>
<b>9 Other</b>		
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**

<b>COST</b>	<b>Freehold Property</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Totals</b>
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
<b>DEPRECIATION</b>				
At 1st October 2021	-	32,170	-	32,170
Charge For Year		10,986	-	10,986
Disposal				-
At 30th April 2022	-	43,156	-	43,156
<b>NET BOOK VALUE</b>				
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**

	<b>2022</b>	<b>2021</b>
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**

<b>13 CREDITORS : Amounts Falling due within One Year</b>	<b>2022</b>	<b>2021</b>
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>

<b>14 CREDITORS : Amounts Falling due after One Year</b>	
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**

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

Net Movements in funds included in above are as follows

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement In Funds</b>
<b>Unrestricted Funds</b>			
General Fund	79,765	(69,604)	10,161
<b>Restricted Fund</b>			
Land Reserve	-	-	-
<b>TOTAL FUNDS</b>	<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	
	£	£	£	£
<b>INCOME</b>				
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
<b>TOTAL INCOME</b>		<b>79,765</b>		<b>150,016</b>
<b>COSTS</b>				
Competition Entry fees		788		-
BRS Commission		867		1,759
Trophies		1,728		-
100 Club		881		1,352
		<b>4,264</b>		<b>3,111</b>
<b>GROSS INCOME</b>		<b>75,501</b>		<b>146,904</b>
<b>OPERATING COSTS</b>				
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
Expendable 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		-		-
		<b>65,339</b>		<b>139,524</b>
<b>NET INCOME</b>		<b>10,161</b>		<b>7,380</b>

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**

<b>Start Date:</b>	<b>1st October 2021</b>
<b>End Date :</b>	<b>30th April 2022</b>



**Alton Golf Club Association**  
**Registered Charity Number : 1150265**

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**for the period ended 30th April 2022**

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**Alton Golf Club Association**  
**Registered Charity Number : 1150265**

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Alton  
Hampshire GU34 4BU

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

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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**

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**Structure Governance & Management**

**Governing Document**

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**Recruitment & Appointment of New Trustees**

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**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 £
<b>Incoming Resources</b>					
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>
<b>Resources Expended</b>					
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>
<b>NET INCOMING BERESOURCES BEFORE TRANSFERS</b>		<b>10,161</b>		<b>7,380</b>	
Gross Transfers between Funds	16				
Net incoming/(outgoing)		<u>10,161</u>	<u>0</u>	<u>7,380</u>	<u>0</u>
<b>FUNDS BOUGHT FORWARD</b>		<b>108,147</b>	<b>41,675</b>	<b>100,767</b>	<b>41,675</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>118,308</b></u>	<u><b>41,675</b></u>	<u><b>108,147</b></u>	<u><b>41,675</b></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 £
<b>Fixed Assets</b>					
Freehold Property			41,675		41,675
Tangible Assets	10	32,352		19,910	
Investments	11	2,260		2,260	
		34,612	41,675	22,170	41,675
<b>Current Assets</b>					
Debtors	12	12,120		8,223	
Cash at Bank		100,098		124,638	
		112,217	-	132,860	-
<b>Creditors:</b>					
Amounts falling due within 1 year	13	(36,075)		(54,263)	
Amounts falling due after 1 year	14	-		-	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		110,754	41,675	100,767	41,675
<b>NET ASSETS</b>		110,754	41,675	100,767	41,675
<b>FUNDS</b>					
Unrestricted		110,754		100,767	
Restricted			41,675		41,675
<b>TOTAL FUNDS</b>		110,754	41,675	100,767	41,675
		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



## 1

## 1 ACCOUNTING POLICIES

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

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.

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.

## 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 &amp; 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**

<b>2 Voluntary Income</b>	<b>2022</b>	<b>2021</b>
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>
<b>3 Activities for fund generation</b>		
Players Social events	-	-
<b>4 Investment Income</b>		
Bank Deposit Income	-	-
<b>5 Cost of Generating Voluntary Income</b>		
Competition Entry fees	788	-
BRS Commission	867	1,759
Trophies & 100 Club	2,609	1,352
	<u>4,264</u>	<u>3,111</u>
<b>6 Course Maintenance</b>		
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>
<b>7 General</b>		
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>
<b>8 Professional</b>		
Accountancy & Legal	1,375	1,900
Insurances	2,723	5,254
	<u>4,098</u>	<u>7,154</u>
<b>9 Other</b>		
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**

<b>COST</b>	<b>Freehold Property</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Totals</b>
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
<b>DEPRECIATION</b>				
At 1st October 2021	-	32,170	-	32,170
Charge For Year		10,986	-	10,986
Disposal				-
At 30th April 2022	-	43,156	-	43,156
<b>NET BOOK VALUE</b>				
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**

	<b>2022</b>	<b>2021</b>
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**

<b>13 CREDITORS : Amounts Falling due within One Year</b>	<b>2022</b>	<b>2021</b>
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>

<b>14 CREDITORS : Amounts Falling due after One Year</b>	
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**

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

Net Movements in funds included in above are as follows

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

	<u>7 months to April</u> <u>2022</u>		<u>12 months to September</u> <u>2021</u>	
	£	£	£	£
<b>INCOME</b>				
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	
<b>TOTAL INCOME</b>		79,765		150,016
<b>COSTS</b>				
Competition Entry fees	788		-	
BRS Commission	867		1,759	
Trophies	1,728		-	
100 Club	881		1,352	
		4,264		3,111
<b>GROSS INCOME</b>		75,501		146,904
<b>OPERATING COSTS</b>				
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	
Expendable 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			-	
		65,339		139,524
<b>NET INCOME</b>		10,161		7,380

This Page does not form part of the statutory financial statements