

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

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for the period ended 31st March 2025

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**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**

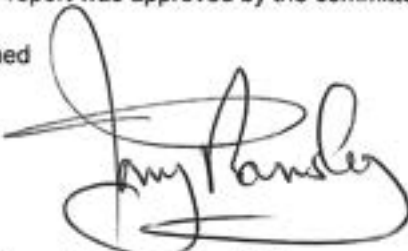
At the end of the 2025 year end (March) the charity has £36,000  
in a members fund bank accounts with HSBC which is used as a reserve.

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

A handwritten signature in black ink, appearing to read 'Anthony Ransley', written over a large, stylized circular flourish.

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 £
<b>Incoming Resources</b>					
Voluntary Income	2	300,865	-	171,375	
Social Events	3	-	-	-	
Investment Income	4	2,472	-	1,646	
		303,337	-	173,021	-
<b>Resources Expended</b>					
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	
		286,986	-	189,659	-
<b>NET INCOMING BEFORE TRANSFERS</b>		16,350		-16,638	
Gross Transfers between Funds	16				
Net incoming/(outgoing)		16,350	0	(16,638)	0
<b>FUNDS BOUGHT FORWARD</b>		120,313	41,675	136,951	41,675
<b>TOTAL FUNDS CARRIED FORWARD</b>		136,663	41,675	120,313	41,675
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 £
<b>Fixed Assets</b>					
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>
<b>Current Assets</b>					
Debtors	12	12,507		11,020	
Stock		3,184		2,205	
Cash at Bank		<u>86,026</u>		<u>94,169</u>	
		<u>101,717</u>	<u>-</u>	<u>107,394</u>	<u>-</u>
<b>Creditors:</b>					
Amounts falling due within 1 year	13	(33,283)		(56,002)	
Amounts falling due after 1 year	14	-		-	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>68,434</u>	<u>-</u>	<u>51,392</u>	<u>-</u>
<b>NET ASSETS</b>		<u>136,664</u>	<u>41,675</u>	<u>120,313</u>	<u>41,675</u>
<b>FUNDS</b>					
Unrestricted		136,664		120,313	
Restricted			41,675		41,675
<b>TOTAL FUNDS</b>		<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**

<b>2 Voluntary Income</b>	<b>2025</b>	<b>2024</b>
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>
<b>3 Social Events</b>		-
<b>4 Investment Income</b>		
Bank Deposit Income	2,472	1,646
<b>5 Cost of Generating Voluntary Income</b>		
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>
<b>6 Course Maintenance</b>		
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>
<b>7 General</b>		
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>
<b>8 Professional</b>		
Accountancy & Legal	2,900	1,920
Club House Insurances	6,719	5,975
	<u>9,619</u>	<u>7,895</u>
<b>9 Other</b>		
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**

<b>COST</b>	<b>Freehold Property</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Totals</b>
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
<b><u>DEPRECIATION</u></b>				
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
<b><u>NET BOOK VALUE</u></b>				
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**

	<b>2025</b>	<b>2024</b>
Trade Debtors	160	1,000
Intercompany- From OOS Ltd		(803)
Prepayments & Accrued Income	12,347	10,823
	12,507	11,020

**Alton Golf Club Association**

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

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

<b>14 CREDITORS : Amounts Falling due after One Year</b>		
None to apply	-	-

<b>15 OPERATING LEASE COMMITMENTS</b>		
None to Apply	-	-

<b>16 SECURED DEBTS</b>	
The following Debts are included within Creditors	

<b>17 Income</b>	
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>
<b>Unrestricted Funds</b>				
General Fund	120,313	16,350		136,663
<b>Restricted Fund</b>				
Land Reserve	41,675			41,675
<b>TOTAL FUNDS</b>	<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>Resources</u> <u>expended</u>	<u>Movement</u> <u>In Funds</u>
<b>Unrestricted Funds</b>			
General Fund	303,337	(286,986)	16,350
<b>Restricted Fund</b>			
Land Reserve	-	-	-
<b>TOTAL FUNDS</b>	<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**

	<b>2025</b>		<b>2024</b>	
	£	£	£	£
<b>INCOME</b>				
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	
<b>TOTAL INCOME</b>		<b>303,337</b>		<b>173,021</b>
<b>COSTS</b>				
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	40,135	11	14,138
<b>GROSS INCOME</b>		<b>263,202</b>		<b>158,883</b>
<b>OPERATING COSTS</b>				
Green Keeping	27,828		20,737	
Course Materials	28,274		23,465	
Course Fuel	4,929		6,177	
Pest Control	385		300	
Expendable 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	
		246,851		175,111
<b>NET INCOME</b>		<b>16,350</b>		<b>(16,228)</b>

This Page does not form part of the statutory financial statements