

WHITEFIELD GOLF CLUB

England & Wales · Charity number 1175450

Details

Status	Registered
Legal form	Charitable company
Company number	10815378
Registered	2017-10-30
Register	View on the Charity Commission register

Contact

Address	Whitefield Golf Club Higher Lane Whitefield Manchester M45 7EZ
Phone	01613512700
Email	susan@whitefieldgolfclub.com
Website	www.whitefieldgolfclub.com

Activities

Objects: THE OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 1. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF FACILITIES FOR PLAYING GOLF OR OTHER AMATEUR SPORTS AT THE WHITEFIELD GOLF CLUB OR SUCH OTHER GOLF CENTRE AS THE TRUSTEES SHALL DETERMINE; 2. THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THE BENEFIT OF THE INHABITANTS OF MANCHESTER AND THE SURROUNDING AREA IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS; PROVIDED THAT IN EITHER CASE THAT PERSONS OF THE JEWISH FAITH CANNOT BE EXCLUDED BY REASON OF THEIR FAITH OR ETHNICITY FROM ANY SUCH CLUB OR FACILITIES; AND 3. SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES IN KEEPING WITH THE JEWISH FAITH AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: The promotion of healthy recreation by the provision of facilities for playing golf or other amateur sports at The Whitefield Golf Club

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- Bury

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£634,432	£653,782	£1,481,978	7
2023-12-31	£657,274	£651,148	£1,501,328	7
2022-12-31	£607,584	£537,079	£1,495,202	7
2021-12-31	£612,193	£462,415	£1,424,697	7
2020-12-31	£535,836	£411,899	£1,274,919	7

Trustees

Name	Role	Appointed
Adrian Barr		2018-01-18
Anthony Harris		2019-03-01
Christopher Kibble		2019-03-01
Daniel Samuels		2018-01-02
Gary Silver		2018-01-02
Jane Kolb		2022-08-03
LIONEL RALPH LEVINE		2017-07-13
Paul Hattersley		2022-08-03
Stuart Davy		2018-01-02

WHITEFIELD GOLF CLUB

England & Wales - Charity number 1175450

Accounts

Whitefield Golf Club
(A company limited by guarantee, not having a share capital)
Annual Report and Unaudited Financial Statements
for the financial year ended 31 December 2024

Langers
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
GB

Company Number: 10815378
Charity Number: 1175450

Whitefield Golf Club

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Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees

Adrian Barr
Stuart Davy
Anthony Harris
Chris Kibble
Jane Kolb
Elliot Lennick
Lionel Levine
Daniel Samuels
Gary Silver

Charity Number in England and Wales

1175450

Company Registration Number

10815378

Registered Office and Principal Address

Higher Lane
Whitefield
Manchester
M45 7EZ
England

Independent Examiner

Langers
Chartered Certified Accountants
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
GB

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Whitefield Golf Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

Operation of sports facilities

Mission, Objectives and Strategy

Objectives

The purposes of the charity as set out in its governing document.

The Objects are specifically restricted to the following:

- 1.the promotion of community participation in healthy recreation by the provision of facilities for playing golf or other amateur sports at the Whitefield Golf Club or such other golf centre as the Trustee Directors shall determine;
- 2.the provision of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of Manchester and the surrounding area in the interest of social welfare and with the object of improving the condition of life of the said inhabitants provided that in either case, persons of the Jewish faith cannot be excluded by reason of their faith or ethnicity from any such club or facilities; and
- 3.such other exclusively charitable purposes in keeping with the Jewish faith as the Trustee Directors may from time to time determine.

Structure, Governance and Management

Structure

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

A parent/subsidiary arrangement, as defined by the various Companies Acts, exists and any profits generated by the subsidiary, Whitefield Golf Club (Trading) Limited can be paid to the charity by way of a gift.

Governance

The charity has an executive board comprising of between eight and twelve Trustee Directors who are responsible for the strategic direction and policy. It also monitors and oversees the operational activities of the charity. Regular board meetings are held and formal minutes are maintained.

Composition of the Board and Board Appointment Process

Whitefield Golf Club

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Trustee Director selection methods: Appointed at an annual general meeting of the members and each candidate for election must be a member and be proposed and seconded in writing by two members who shall have been members for a minimum of three years. The Trustee Directors have the authority to appoint other Trustee Directors to fill a vacancy in their number.

New Trustee Directors are provided with a copy of the Memorandum and Articles of Association for the Charity. They meet with the President and the Finance Director for an explanation of operational procedures and of the financial budgets and accounts for the charity. All Trustee Directors must be playing members of Whitefield Golf Club and will have a good understanding of how the club operates.

A comprehensive mix of traditional business, financial and legal skills is represented on the Board.

Number of Trustee Directors: there shall be between eight and twelve Trustee Directors, all of whom shall be members. Trustee Directors are appointed for terms of 3 years at the end of which they must retire at the next AGM. They are eligible for reappointment, provided they remain qualified to act as a Trustee Director.

Review of Activities, Achievements and Performance

The aim of the charity is to continue to ensure that anyone who wants to play golf can have access to excellent facilities without discrimination on any grounds, irrespective of their creed, faith or ethnicity. The charity aims to benefit all inhabitants of the Manchester and surrounding areas, by encouraging them to play golf as a visitor or by becoming a member of the golf club.

Coaching programmes are made available to "new to golf" individuals as well as club members throughout the full calendar year. Young people as well as adults are encouraged to see golf as a sport that can easily be accessed and can be enjoyed. The fee structure for junior golfers under 18 has been set so that access to a top quality golf course in the Manchester area is affordable.

The purpose of the charity is to operate Whitefield Golf Club for the benefit of the public, to enable members of the public to have access to the 18-hole golf course and other facilities. The aim is to promote golf as an amateur sport to young people and adults, by helping them discover golf as an affordable pastime. The charity offers facilities in respect of training and coaching in this regard.

The benefits afforded to the public through the promotion of healthy recreation and engaging in sport generally, including golf, are well documented. Taking exercise outdoors on a regular basis is believed to have a significant impact on a person's wellbeing and life expectancy. The golf course is located on the outskirts of the city of Manchester but close to a number of residential developments and schools and offers a number of public footpaths across the course for the general public to use. It is best described as an attractive parkland course offering a challenge to golfers of all abilities. For those with walking difficulties golf buggies are available and with the course lay out such as it is, any player not wishing to complete a full 18 hole round will never be too far away from the clubhouse.

Whitefield Golf Club was originally established in 1932 by Whitefield Golf Club Limited to ensure that people of the Jewish faith were able to play golf, having experienced exclusion from membership of other golf courses in the area. With the establishment of the charity, Whitefield Golf Club Limited changed its name to Whitefield Golf Club (Trading) Limited.

The golf club is delighted to continue to work with and be accredited by England Golf in respect of its Safeguarding activities. Children, young adults and vulnerable adults can come to play golf at, and enjoy the facilities of, Whitefield Golf Club in the knowledge that it is a safe environment to do so.

There remains an imbalance between the numbers of male and female members and in an attempt to encourage more lady members the club has introduced a plan for recruitment and has received accreditation from England Golf in respect of its Women in Golf Charter. Since the plan has been implemented a number of new lady members have joined the golf club.

Financial Review

The results for the financial year are set out on page 11, and additional notes are provided showing income and expenditure in greater detail.

In spite of ongoing and new challenges for 2024, the financial results as disclosed are considered, by the Trustee Directors, to be satisfactory and much better than was feared in the earlier part of the year, when adverse weather conditions lead to course closures, restricted facilities and fewer visitor numbers.

Whilst the Trustee Directors all act without financial recompense they also acknowledge that the golf club could not

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

operate without the voluntary help of a number of additional members. They give their time willingly to organise golf competitions, functions and ensure visitors to the club are provided with a first class experience.

With a more focused course maintenance plan, newer green keeping equipment and nicer post golf facilities, Whitefield Golf Club has invested in its longer term future. In offering a first class course, particularly at times when others are impacted by adverse weather conditions, it is expected that members can be retained and visitors will return time and again to play golf.

The demographics of the club mean that it needs to continually attract younger members to replace those at the other end of the age spectrum, who inevitably become unable to play golf. Members will join for shorter periods, before moving on, and it is imperative that a regular stream of replacements is seen. Social media is key to promoting the golf club and success in this regard has been seen during the financial year.

After a healthy surplus in the previous financial year, and with decent credit balances in the bank, the disclosed deficit is not seen as an issue by the Board of Trustees.

Income

We had a number of members choosing not to renew their membership in April 2024; which is not an unusual occurrence, but the level was slightly inflated compared to previous years. As the year progressed, however, new members were recruited and by the end of the financial year income from membership was just 1.3% lower than in 2023. Notwithstanding the poor weather in the early part of the year, revenue from visitors was up 6%.

The subsidiary of the charity, Whitefield Golf Club (Trading) Limited, generates revenue from hiring out the function and conference rooms in the clubhouse and from food and wet sales at functions and events. Whilst 2023 saw a surge in room hire bookings as there was an element of "catching up" on missed events during COVID years, the reporting period saw a decline of 29% in bookings.

Expenditure

The extension to the Spike Bar, at the beginning of the reporting period, was completed satisfactorily and whilst some costs were able to be capitalised, some charged to the profit and loss account have contributed to the small deficit for the year.

Financial Results

At the end of the financial year the charity has assets of £2,043,954 (2023 - £2,096,870) and liabilities of £561,976 (2023 - £595,542). The net assets of the charity have decreased by £(19,350).

Reserves Position and Policy

The charity's policy is to ensure that reserves are maintained at such a level that enables it to continue to meet its objectives. The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Reference and Administrative details

The legal name of the charity is:- Whitefield Golf Club.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1175450.

The charity does not operate in any overseas jurisdictions.

The principal operating address, telephone number, email and web addresses of the charity are:-

Higher Lane
Whitefield
Manchester
Lancashire
M45 7EZ

Telephone 0161 351 2700

Web address - www.whitefieldgolfclub.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Adrian Barr
Stuart Davy
Anthony Harris
Chris Kibble
Jane Kolb
Elliot Lennick
Lionel Levine
Daniel Samuels
Gary Silver

The trustees who served as a trustee in the reporting period were as shown above. All trustees, with the exception of E Lennick who was elected for a three-year term at the Annual General Meeting of 2nd March 2023, were re-elected at the Annual General Meeting on 9 December 2021. Subsequent to the reporting period, they were all re-elected for a further three years at the Annual General Meeting of 10th March 2025.

All the trustees are also members of the charity.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Whitefield Golf Club subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The short term and longer term aims and objectives

In meeting the aim of the charity to encourage wider access to golf by all age groups, anyone can apply to play on the course or become a member of the golf club. Whilst there is a significant cost to maintaining the facility, varied and flexible charging structures are in place to enable players to have access to the course at times, suited to their lifestyles.

The charity aims to cover its running costs and generate a small surplus each year so that on-going investment in the course can be maintained.

Individuals do not have to be fee-paying members of the club to access the facilities and may play golf by paying a reasonable daily rate depending on the time of year and demand for the course at the time.

The club has provided membership, at reduced rates, in cases of financial hardship with terms varying according to individual circumstances.

Reduced rates are also available for guests of members to play golf, subject to certain restrictions, as agreed at the time, including limiting the numbers of rounds of golf that can be enjoyed per annum, so that a quasi membership position is not created.

Access is available to all facilities during the opening hours of the club. Other charities may use the course for fund raising activities and a number of such events are well embedded into the Whitefield Golf Club calendar.

The Board have had regard to the Charity Commission's guidance on public benefit and confirm that this guidance forms the basis of planning decisions at both strategic and operational levels.

The main achievements and performance of the charity during the year, the difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefited wider society

The year reported on has thrown up challenges; not least the weather. For the first half of the year we had to endure above average rainfall levels and this had an impact on revenues. The number of visitors coming to the club to "pay and play" was down over this period as they were put off by the wet weather and course conditions. Maintenance of the course was much more difficult given the wetness of the fairways and rough.

Our golfing year runs from 1 April when subscription notices are sent out to members. The adverse weather seemed to have delayed decisions on re-joining and a number did not renew, at that time.

The membership dynamic continues to be fluid where we are seeing a different type of golf club member, from those who traditionally would join a golf club and stay for many years. "Transient" members who might join, stay for two or three years, then move to another golf club, are becoming more prevalent. The challenge for any golf club is to attract these golfers in the first instance.

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for the financial year ended 31 December 2024

By encouraging non members to "come and play" by advertising with external agencies, the health benefits of regular exercise could be enjoyed by those for whom full club membership, might not be an option.

Visitor numbers and revenue therefrom improved in the second half of the year.

The golf club has continued to support the head greenkeeper by investing in key pieces of plant and equipment. He, and his team, have transformed the golf course into one of the finest in the area, and repeat bookings from visiting players and golfing societies has been an important element in the Trustee Directors being able to report the results disclosed. Cost of fertilisers and other treatments required to maintain the course have risen in price.

Rising costs remain a huge challenge for the club. Whilst we pay our staff above National Minimum Wage ("NMW") rates, rises in the "NMW" have pushed our salary bands upwards, and over a three year period our wages bill has risen by the best part of £100,000. This additional cost has to be covered and we have had to increase both our membership subscription rates and visitor tee rates.

The golf club's main borrowing costs were fixed, with our lenders, for a five-year term, in April 2023, giving us a little more certainty in this area. Nominal reductions to our loan continue to be effected each month.

We constructed an extension to our Spike Bar facility at the beginning of 2024 and have been pleased with the results both in terms of aesthetics and income streams.

How the subsidiary undertaking(s) is/are constituted and managed.

The charity was established to take over the running of Whitefield Golf Club from the existing Whitefield Golf Club (Trading) Limited, which it did on 1 January 2018. Whitefield Golf Club (Trading) Limited is not a charity but had been operating on a not-for-profit basis.

Whitefield Golf Club (Trading) Limited will continue to undertake non-charitable activities, such as managing catering/functions/events, which are deemed to be outside the aims and objectives of the charity, but any profits generated will be passed to the charity by means of a gift.

In preparing this report advantage has been taken of the small companies exemption.

Approved by the Board of Trustees on 24 September 2025 and signed on its behalf by:



Chris Kibble
Trustee

Whitefield Golf Club

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2024

The trustees, who are also directors of Whitefield Golf Club for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 24 September 2025 and signed on its behalf by:



Chris Kibble
Trustee

Whitefield Golf Club

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WHITEFIELD GOLF CLUB

We have examined the financial statements of the charity for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Steven Nixon, BSc FCCA

LANGERS

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

GB

Date: 25 September 2025

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	18,208	-	18,208	5,600	-	5,600
Charitable activities							
Provision of facilities for playing golf	3.2	550,181	-	550,181	539,957	-	539,957
Other trading activities	3.3	58,110	-	58,110	107,478	-	107,478
Investments	3.4	7,933	-	7,933	4,239	-	4,239
Total income		634,432	-	634,432	657,274	-	657,274
Expenditure							
Charitable activities	4.1	653,782	-	653,782	651,148	-	651,148
Net income/(expenditure)		(19,350)	-	(19,350)	6,126	-	6,126
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(19,350)	-	(19,350)	6,126	-	6,126
Reconciliation of funds:							
Total funds beginning of the year	16	1,496,572	4,756	1,501,328	1,490,446	4,756	1,495,202
Total funds at the end of the year		1,477,222	4,756	1,481,978	1,496,572	4,756	1,501,328

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

Company Number: 10815378

BALANCE SHEET

as at 31 December 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	9	1,639,737	1,593,216
Investments	10	208,725	208,725
		<u>1,848,462</u>	<u>1,801,941</u>
Current Assets			
Debtors	11	17,014	33,634
Cash at bank and in hand		178,478	261,295
		<u>195,492</u>	<u>294,929</u>
Creditors: Amounts falling due within one year	12	<u>(313,797)</u>	<u>(320,944)</u>
Net Current Liabilities		<u>(118,305)</u>	<u>(26,015)</u>
Total Assets less Current Liabilities		<u>1,730,157</u>	<u>1,775,926</u>
Creditors			
Amounts falling due after more than one year	13	<u>(248,179)</u>	<u>(274,598)</u>
Total Net Assets		<u>1,481,978</u>	<u>1,501,328</u>
Funds			
Restricted trust funds		4,756	4,756
General fund (unrestricted)		1,477,222	1,496,572
Total funds	16	<u>1,481,978</u>	<u>1,501,328</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 24 September 2025 and signed on its behalf by



Chris Kibble
Trustee

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Whitefield Golf Club is a company limited by guarantee incorporated in England. The registered office of the charity is Higher Lane, Whitefield, Manchester, M45 7EZ, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Donations and legacies

Income from non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Investments

Dividends are accrued when the shareholder's right to receive payment is established.

Interest is recognised in the period in which it is receivable.

Deferred income and expenditure

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Not depreciated
House and office equipment	-	15% Reducing balance
Course equipment	-	15% Reducing balance

Leasing and Hire Purchases

Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the charity are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the income and expenditure account.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

Financial Instruments

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

	Small donations under £1,000	4,208	-	4,208	1,350
	Grants from organisations over £1,000	14,000	-	14,000	4,250
		<u>18,208</u>	<u>-</u>	<u>18,208</u>	<u>5,600</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Providing golfing facilities and activities:				
	Golf subscriptions	325,240	-	325,240	326,043
	Other golfing activities	224,941	-	224,941	213,914
		<u>550,181</u>	<u>-</u>	<u>550,181</u>	<u>539,957</u>
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Advertising and other income	58,110	-	58,110	107,478
3.4	INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Bank interest receivable	7,933	-	7,933	4,239
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	£
	Employees and outsourced services	258,164	-	-	220,138
	Catering costs	34,400	-	-	17,100
	Competition costs	32,579	-	-	73,903
	Premises expenses	65,512	-	-	78,881
	Administrative overheads	48,381	-	-	35,954
	Legal & professional fees	2,375	-	-	2,058
	Course maintenance and repair	60,703	-	-	58,658
	Equipment hire and maintenance	92,865	-	-	96,871
	Charitable donations made	-	-	-	1,000
	Bank charges and fees	5,736	-	-	18,154
	Interest payable on loans	23,863	-	-	26,236
	Depreciation of tangible assets	26,926	-	-	20,663
	Governance Costs (Note 4.2)	-	2,278	-	1,532
		<u>651,504</u>	<u>2,278</u>	<u>-</u>	<u>651,148</u>
4.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	£
	Reporting Accountant fees	-	2,278	-	1,532

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

5. NET INCOME	2024	2023
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	26,926	20,663
(Surplus) on disposal of tangible fixed assets	-	(1,125)
Independent Examiner's remuneration:		
- independent examination services	2,278	1,532
	26,926	20,663
6. INVESTMENT AND OTHER INCOME	2024	2023
	£	£
Bank interest	7,933	4,239
	7,933	4,239
7. INTEREST PAYABLE AND SIMILAR CHARGES	2024	2023
	£	£
On bank loans and overdrafts	22,580	25,380
Hire purchase interest	1,283	856
	23,863	26,236
8. EMPLOYEES AND REMUNERATION		
Number of employees		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	2024	2023
	Number	Number
Engaged on charitable activities	6	6
Engaged on management and administration	1	1
	7	7
The staff costs comprise:	2024	2023
	£	£
Wages and salaries	169,614	174,854
Social security costs	13,706	10,216
Pension costs	8,823	3,959
	192,143	189,029

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	House and office equipment £	Course equipment £	Total £
Cost				
At 1 January 2024	1,431,000	95,891	142,584	1,669,475
Additions	43,965	24,129	5,353	73,447
At 31 December 2024	1,474,965	120,020	147,937	1,742,922
Depreciation				
At 1 January 2024	-	50,425	25,834	76,259
Charge for the financial year	-	9,173	17,753	26,926
At 31 December 2024	-	59,598	43,587	103,185
Net book value				
At 31 December 2024	1,474,965	60,422	104,350	1,639,737
At 31 December 2023	1,431,000	45,466	116,750	1,593,216

9.1. TANGIBLE FIXED ASSETS CONTINUED

Included above are assets held under finance leases or hire purchase contracts as follows:

	2024 Net book value £	Depreciation charge £	2023 Net book value £	Depreciation charge £
Course equipment	27,158	4,792	31,950	3,550

10. INVESTMENTS

	Group and participating undertakings £	Total £
Investments		
Cost		
At 31 December 2024	208,725	208,725
Net book value		
At 31 December 2024	208,725	208,725
At 31 December 2023	208,725	208,725

The name of the subsidiary undertaking is Whitefield Golf Club (Trading) Limited , registered in England & Wales with company number 267290.

The aggregate amount of the holding company's investment in its subsidiary is £208,725 which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

11. DEBTORS	2024	2023
	£	£
Trade debtors	4,990	15,438
Taxation and social security costs	-	7,047
Prepayments and accrued income	12,024	11,149
	17,014	33,634
12. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Bank loan	9,654	-
Net obligations under finance leases and hire purchase contracts	7,100	7,100
Trade creditors	15,792	19,890
Amounts owed to group companies	145,629	147,835
Taxation and social security costs	10,169	4,126
Other creditors	5,114	5,853
Accruals and deferred income:		
Pension accrual	120	561
Other accruals	120,219	135,579
	313,797	320,944
13. CREDITORS	2024	2023
Amounts falling due after more than one year	£	£
Bank loan	231,612	250,931
Finance leases and hire purchase contracts	16,567	23,667
	248,179	274,598
Repayable in one year or less, or on demand (Note 12)	9,654	-
Repayable between two and five years	-	250,931
Repayable in five years or more	231,612	-
	241,266	250,931
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	7,100	7,100
Repayable between one and five years	16,567	23,667
	23,667	30,767

14. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £8,823 (2023 - £3,959).

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

15. RESERVES

	2024 £	2023 £
At the beginning of the year	1,501,328	1,495,202
(Deficit)/Surplus for the financial year	(19,350)	6,126
At the end of the year	<u>1,481,978</u>	<u>1,501,328</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2023	1,490,446	4,756	1,495,202
Movement during the financial year	6,126	-	6,126
At 31 December 2023	1,496,572	4,756	1,501,328
Movement during the financial year	(19,350)	-	(19,350)
At 31 December 2024	<u>1,477,222</u>	<u>4,756</u>	<u>1,481,978</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
Restricted funds					
Restricted	4,756	-	-	-	4,756
Unrestricted funds					
Unrestricted Revenue	1,496,572	634,432	653,782	-	1,477,222
Total funds	<u>1,501,328</u>	<u>634,432</u>	<u>653,782</u>	<u>-</u>	<u>1,481,978</u>

Unrestricted revenue fund

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted fund

The restricted fund relates to income and expenditure for good causes such as providing lessons for disabled golfers.

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Financial fixed assets £	Current assets £	Current liabilities £	Long-term liabilities £	Total £
Restricted trust funds	-	-	4,756	-	-	4,756
Unrestricted general funds	1,639,737	208,725	190,736	(313,797)	(248,179)	1,477,222
	<u>1,639,737</u>	<u>208,725</u>	<u>195,492</u>	<u>(313,797)</u>	<u>(248,179)</u>	<u>1,481,978</u>

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

17. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

18. OPERATING LEASE COMMITMENTS

At the year end the charity had annual commitments under non-cancellable operating leases of £31,905 (2023 £63,780)

19. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

WHITEFIELD GOLF CLUB

England & Wales - Charity number 1175450

Accounts

Whitefield Golf Club
(A company limited by guarantee, not having a share capital)
Annual Report and Unaudited Financial Statements
for the financial year ended 31 December 2023

Langer & Co
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
GB

Company Number: 10815378
Charity Number: 1175450

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

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Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees

Adrian Barr
Stuart Davy
Anthony Harris
Lionel Levine
Jane Kolb
Daniel Samuels
Gary Silver
Paul Hattersley (Resigned 31 March 2024)
Chris Kibble
Elliot Lennick (Appointed 2 March 2023)

Charity Number in England and Wales

1175450

Company Registration Number

10815378

Registered Office and Principal Address

Higher Lane
Whitefield
Manchester
M45 7EZ
England

Independent Examiner

Langer & Co
Chartered Certified Accountants
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
GB

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Whitefield Golf Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The purposes of the charity as set out in its governing document.

The Objects are specifically restricted to the following:

- 1.the promotion of community participation in healthy recreation by the provision of facilities for playing golf or other amateur sports at the Whitefield Golf Club or such other golf centre as the Trustee Directors shall determine;
- 2.the provision of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of Manchester and the surrounding area in the interest of social welfare and with the object of improving the condition of life of the said inhabitants provided that in either case, persons of the Jewish faith cannot be excluded by reason of their faith or ethnicity from any such club or facilities; and
- 3.such other exclusively charitable purposes in keeping with the Jewish faith as the Trustee Directors may from time to time determine.

Structure, Governance and Management

Structure

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

A parent/subsidiary arrangement, as defined by the various Companies Acts, exists and any profits generated by the subsidiary, Whitefield Golf Club (Trading) Limited can be paid to the charity by way of a gift.

Governance

The charity has an executive board comprising of between eight and twelve Trustee Directors who are responsible for the strategic direction and policy. It also monitors and oversees the operational activities of the charity. Regular board meetings are held and formal minutes are maintained.

Composition of the Board and Board Appointment Process

Trustee Director selection methods: Appointed at an annual general meeting of the members and each candidate for election must be a member and be proposed and seconded in writing by two members who shall have been members for a minimum of three years. The Trustee Directors have the authority to appoint other Trustee Directors to fill a

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023
vacancy in their number.

New Trustee Directors are provided with a copy of the Memorandum and Articles of Association for the Charity. They meet with the President and the Finance Director for an explanation of operational procedures and of the financial budgets and accounts for the charity. All Trustee Directors must be playing members of Whitefield Golf Club and will have a good understanding of how the club operates.

A comprehensive mix of traditional business, financial and legal skills is represented on the Board.

Number of Trustee Directors: there shall be between eight and twelve Trustee Directors, all of whom shall be members. Trustee Directors are appointed for terms of 3 years at the end of which they must retire at the next AGM. They are eligible for reappointment, provided they remain qualified to act as a Trustee Director.

Review of Activities, Achievements and Performance

The aim of the charity is to continue to ensure that anyone who wants to play golf can have access to excellent facilities without discrimination on any grounds, irrespective of their creed, faith or ethnicity. The charity aims to benefit all inhabitants of the Manchester and surrounding areas, by encouraging them to play golf as a visitor or by becoming a member of the golf club.

Coaching programmes are made available to "new to golf" individuals as well as club members throughout the full calendar year. Young people as well as adults are encouraged to see golf as a sport that can easily be accessed and can be enjoyed. The fee structure for junior golfers under 18 has been set so that access to a top quality golf course in the Manchester area is affordable.

The purpose of the charity is to operate Whitefield Golf Club for the benefit of the public, to enable members of the public to have access to the 18-hole golf course and other facilities. The aim is to promote golf as an amateur sport to young people and adults, by helping them discover golf as an affordable pastime. The charity offers facilities in respect of training and coaching in this regard.

The benefits afforded to the public through the promotion of healthy recreation and engaging in sport generally, including golf, are well documented. Taking exercise outdoors on a regular basis is believed to have a significant impact on a person's wellbeing and life expectancy. The golf course is located on the outskirts of the city of Manchester but close to a number of residential developments and schools and offers a number of public footpaths across the course for the general public to use. It is best described as an attractive parkland course offering a challenge to golfers of all abilities. For those with walking difficulties golf buggies are available and with the course lay out such as it is, any player not wishing to complete a full 18 hole round will never be too far away from the clubhouse.

Whitefield Golf Club was originally established in 1932 by Whitefield Golf Club Limited to ensure that people of the Jewish faith were able to play golf, having experienced exclusion from membership of other golf courses in the area. With the establishment of the charity, Whitefield Golf Club Limited changed its name to Whitefield Golf Club (Trading) Limited.

The golf club is delighted to continue to work with and be accredited by England Golf in respect of its Safeguarding activities. Children, young adults and vulnerable adults can come to play golf at, and enjoy the facilities of, Whitefield Golf Club in the knowledge that it is a safe environment to do so.

There remains an imbalance between the numbers of male and female members and in an attempt to encourage more lady members the club has introduced a plan for recruitment and has received accreditation from England Golf in respect of its Women in Golf Charter. Since the plan has been implemented a number of new lady members have joined the golf club.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Income

Whilst income from membership was 3.75% lower than in 2022, revenue from visitors was up 5% and the surplus of income over expenditure, as reported, was achieved from trading activities rather than with the help of Government assistance schemes, which was the case during Covid years.

The subsidiary of the charity, Whitefield Golf Club (Trading) Limited, generates revenue from hiring out the function and conference rooms in the clubhouse and from food and wet sales at functions and events. An uplift of 11% in its total income for 2023, helped it to generate a small surplus, before the Charity made a charge for the use of its asset.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

Financial Results

At the end of the financial year the charity has assets of £2,096,870 (2022 - £2,141,899) and liabilities of £595,542 (2022 - £646,697). The net assets of the charity have increased by £6,126.

Reserves Position and Policy

The charity's policy is to ensure that reserves are maintained at such a level that enables it to continue to meet its objectives. The surplus of income over expenditure in the financial year has provided a financial cushion to enable the golf club to withstand another event such as that seen over the past two years.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Reference and Administrative details

The legal name of the charity is:- Whitefield Golf Club.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1175450.

The charity does not operate in any overseas jurisdictions.

The principal operating address, telephone number, email and web addresses of the charity are:-

Higher Lane
Whitefield
Manchester
Lancashire
M45 7EZ

Telephone 0161 351 2700

Web address - www.whitefieldgolfclub.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Adrian Barr
Stuart Davy
Anthony Harris
Lionel Levine
Jane Kolb
Daniel Samuels
Gary Silver
Paul Hattersley (Resigned 31 March 2024)
Chris Kibble
Elliot Lennick (Appointed 2 March 2023)

The trustees who served as a trustee in the reporting period were as shown above. All trustees with the exception of E Lennick, who was appointed as a trustee on 2 March 2023, were re-elected, for a three year term, at the Annual General Meeting on 9 December 2021.

All the trustees are also members of the charity.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Whitefield Golf Club subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The short term and longer term aims and objectives

In meeting the aim of the charity to encourage wider access to golf by all age groups, anyone can apply to play on the course or become a member of the golf club. Whilst there is a significant cost to maintaining the facility, varied and flexible charging structures are in place to enable players to have access to the course at times, suited to their

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023
lifestyles.

The charity aims to cover its running costs and generate a small surplus each year so that on-going investment in the course can be maintained.

Individuals do not have to be fee-paying members of the club to access the facilities and may play golf by paying a reasonable daily rate depending on the time of year and demand for the course at the time.

The club has provided membership, at reduced rates, in cases of financial hardship with terms varying according to individual circumstances.

Reduced rates are also available for guests of members to play golf, subject to certain restrictions, as agreed at the time, including limiting the numbers of rounds of golf that can be enjoyed per annum, so that a quasi membership position is not created.

Access is available to all facilities during the opening hours of the club. Other charities may use the course for fund raising activities and a number of such events are well embedded into the Whitefield Golf Club calendar.

The Board have had regard to the Charity Commission's guidance on public benefit and confirm that this guidance forms the basis of planning decisions at both strategic and operational levels.

The main achievements and performance of the charity during the year, the difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefited wider society

The year reported on represents the first full year; post COVID-19, where we were able to continue business as usual. Reluctance to meet up in confined spaces had abated and we saw a number of organisations and charities return to using the golf club's facilities for corporate entertaining and fundraising activities.

The membership dynamic continues to be fluid where we are seeing a different type of golf club member, from those who traditionally would join a golf club and stay for many years. "Transient" members who might join, stay for two or three years, then move to another golf club, are becoming more prevalent. The challenge for any golf club is to attract these golfers in the first instance.

By encouraging non members to "come and play" by advertising with external agencies, the health benefits of regular exercise could be enjoyed by those for whom full club membership, might not be an option.

The golf club has continued to support the head greenkeeper by investing in key pieces of plant and equipment. He, and his team, have transformed the golf course into one of the finest in the area, and repeat bookings from visiting players and golfing societies has been an important element in the Trustee Directors being able to report the results disclosed.

We were privileged to host a large golfing competition in July (The Glancy) where teams from all over the UK and Ireland attended and we were able to showcase our facilities to a wider audience. There were also some revenue advantages enjoyed as a result.

Rising costs remain a huge challenge for the club. Whilst we pay our staff above National Minimum Wage ("NMW") rates, rises in the "NMW" have pushed our salary bands upwards.

Increased borrowing costs have risen in line with Base Rate uplifts, but whilst a restructure of our debt was required during the year, and costs to do so were incurred, we were able to reduce the debt level by circa £100,000, from retained reserves. A five-year lending commitment was provided by our lenders, giving us a little more certainty in this area.

Weather during the second half of the year was significantly worse than the seasonal norm and we suffered, as most golf courses did, with conditions not being fit for playing golf. Income from golf activities was impacted

How the subsidiary undertaking(s) is/are constituted and managed.

The charity was established to take over the running of Whitefield Golf Club from the existing Whitefield Golf Club (Trading) Limited, which it did on 1 January 2018. Whitefield Golf Club (Trading) Limited is not a charity but had been operating on a not-for-profit basis.

Whitefield Golf Club (Trading) Limited will continue to undertake non-charitable activities, such as managing catering/functions/events, which are deemed to be outside the aims and objectives of the charity, but any profits generated will be passed to the charity by means of a gift.

In preparing this report advantage has been taken of the small companies exemption.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

Approved by the Board of Trustees on 27 September 2024 and signed on its behalf by:



Chris Kibble
Trustee

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2023

The trustees, who are also directors of Whitefield Golf Club for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 27 September 2024 and signed on its behalf by:



Chris Kibble
Trustee

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WHITEFIELD GOLF CLUB

We have examined the financial statements of the charity for the financial year ended 31 December 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Eric Langer, BSc FCA

LANGER & CO

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

GB

Date: 27 September 2024

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income							
Donations and legacies	3.1	5,600	-	5,600	20,774	-	20,774
Charitable activities							
Provision of facilities for playing golf	3.2	539,957	-	539,957	525,632	-	525,632
Other trading activities	3.3	107,478	-	107,478	59,734	-	59,734
Investments	3.4	4,239	-	4,239	1,444	-	1,444
Total income		657,274	-	657,274	607,584	-	607,584
Expenditure							
Raising funds	4.1	-	-	-	635	-	635
Charitable activities	4.2	651,148	-	651,148	536,444	-	536,444
Total Expenditure		651,148	-	651,148	537,079	-	537,079
Net income/(expenditure)		6,126	-	6,126	70,505	-	70,505
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		6,126	-	6,126	70,505	-	70,505
Reconciliation of funds:							
Total funds beginning of the year	16	1,490,446	4,756	1,495,202	1,419,941	4,756	1,424,697
Total funds at the end of the year		1,496,572	4,756	1,501,328	1,490,446	4,756	1,495,202

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

Company Number: 10815378

BALANCE SHEET

as at 31 December 2023

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible assets	9	1,593,216	1,528,161
Investments	10	208,725	208,725
		<u>1,801,941</u>	<u>1,736,886</u>
Current Assets			
Debtors	11	33,634	29,829
Cash at bank and in hand		261,295	375,184
		<u>294,929</u>	<u>405,013</u>
Creditors: Amounts falling due within one year	12	<u>(320,944)</u>	<u>(296,041)</u>
Net Current (Liabilities)/Assets		<u>(26,015)</u>	<u>108,972</u>
Total Assets less Current Liabilities		<u>1,775,926</u>	<u>1,845,858</u>
Creditors			
Amounts falling due after more than one year	13	<u>(274,598)</u>	<u>(350,656)</u>
Total Net Assets		<u>1,501,328</u>	<u>1,495,202</u>
Funds			
Restricted trust funds		4,756	4,756
General fund (unrestricted)		1,496,572	1,490,446
Total funds	16	<u>1,501,328</u>	<u>1,495,202</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 27 September 2024 and signed on its behalf by



Chris Kibble
Trustee

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Whitefield Golf Club is a company limited by guarantee incorporated in the England. The registered office of the charity is Higher Lane, Whitefield, Manchester, M45 7EZ, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Donations and legacies

Income from non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Investments

Dividends are accrued when the shareholder's right to receive payment is established.

Interest is recognised in the period in which it is receivable.

Deferred income and expenditure

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Not depreciated
House and office equipment	-	15% Reducing balance
Course equipment	-	15% Reducing balance

Leasing and Hire Purchases

Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the charity are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the income and expenditure account.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Grants receivable

Income from government grants and other grants, whether capital or revenue, is recognised when the club has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

Financial Instruments

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Donations	5,600	-	5,600	14,524
	Revenue grants from government and public bodies	-	-	-	6,250
		<u>5,600</u>	<u>-</u>	<u>5,600</u>	<u>20,774</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Providing golfing facilities and activities:				
	Golf subscriptions	326,043	-	326,043	340,704
	Other golfing activities	213,914	-	213,914	184,928
		<u>539,957</u>	<u>-</u>	<u>539,957</u>	<u>525,632</u>
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Fundraising events	-	-	-	24,802
	Advertising and other income	107,478	-	107,478	34,932
		<u>107,478</u>	<u>-</u>	<u>107,478</u>	<u>59,734</u>
3.4	INVESTMENTS	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Bank interest receivable	4,239	-	4,239	1,444
4.	EXPENDITURE				
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2023
		£	£	£	£
	Raising funds	-	-	-	635
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023
		£	£	£	£
	Employees and outsourced services	220,138	-	-	220,138
	Catering costs	17,100	-	-	17,100
	Footgolf and competition costs	73,903	-	-	73,903
	Premises expenses	78,881	-	-	78,881
	Administrative overheads	35,954	-	-	35,954
	Legal & professional fees	2,058	-	-	2,058
	Course maintenance and repair	58,658	-	-	58,658
	Equipment hire and maintenance	96,871	-	-	96,871
	Charitable donations made	1,000	-	-	1,000
	Bank charges and fees	18,154	-	-	18,154
	Interest payable on loans	26,236	-	-	26,236
	Depreciation of tangible assets	20,663	-	-	20,663
	Governance Costs (Note 4.3)	-	1,532	-	1,532

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

	649,616	1,532	-	651,148	536,444
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2023	2022
	£	£	£	£	£
Reporting Accountant fees	-	1,532	-	1,532	2,008
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5. NET INCOME				2023	2022
				£	£
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				20,663	12,877
(Surplus) on disposal of tangible fixed assets				(1,125)	-
Independent Examiner's remuneration:					
- independent examination services				1,532	2,008
				<u> </u>	<u> </u>
6. INVESTMENT AND OTHER INCOME				2023	2022
				£	£
Bank interest				4,239	1,444
				<u> </u>	<u> </u>
7. INTEREST PAYABLE AND SIMILAR CHARGES				2023	2022
				£	£
On bank loans and overdrafts				25,380	17,192
Hire purchase interest				856	-
				<u> </u>	<u> </u>
				26,236	17,192
				<u> </u>	<u> </u>
8. EMPLOYEES AND REMUNERATION					
Number of employees				2023	2022
The average number of persons employed (including executive trustees) during the financial year was as follows:				Number	Number
Engaged on charitable activities				6	6
Engaged on management and administration				1	1
				<u> </u>	<u> </u>
				7	7
				<u> </u>	<u> </u>
The staff costs comprise:				2023	2022
				£	£
Wages and salaries				174,854	168,510
Social security costs				10,216	9,000
Pension costs				3,959	4,293
				<u> </u>	<u> </u>
				189,029	181,803
				<u> </u>	<u> </u>

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	House and office equipment £	Course equipment £	Total £
Cost				
At 1 January 2023	1,431,000	71,470	66,841	1,569,311
Additions	-	9,976	75,743	85,719
At 31 December 2023	1,431,000	81,446	142,584	1,655,030
Depreciation				
At 1 January 2023	-	29,016	12,134	41,150
Charge for the financial year	-	6,964	13,700	20,664
At 31 December 2023	-	35,980	25,834	61,814
Net book value				
At 31 December 2023	<u>1,431,000</u>	<u>45,466</u>	<u>116,750</u>	<u>1,593,216</u>
At 31 December 2022	<u>1,431,000</u>	<u>42,454</u>	<u>54,707</u>	<u>1,528,161</u>

9.1. TANGIBLE FIXED ASSETS CONTINUED

Included above are assets held under finance leases or hire purchase contracts as follows:

	2023 Net book value £	2022 Depreciation charge £	Net book value £	Depreciation charge £
Course equipment	<u>31,950</u>	<u>3,550</u>	<u>-</u>	<u>-</u>

10. INVESTMENTS

	Group and participating undertakings £	Total £
Investments		
Cost		
At 31 December 2023	<u>208,725</u>	<u>208,725</u>
Net book value		
At 31 December 2023	<u>208,725</u>	<u>208,725</u>
At 31 December 2022	<u>208,725</u>	<u>208,725</u>

The name of the subsidiary undertaking is Whitefield Golf Club (Trading) Limited, registered in England & Wales with company number 267290.

The aggregate amount of the holding company's investment in its subsidiary is £208,725 which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

11. DEBTORS	2023	2022
	£	£
Trade debtors	15,438	9,375
Taxation and social security costs	7,047	8,777
Prepayments and accrued income	11,149	11,677
	<u>33,634</u>	<u>29,829</u>
12. CREDITORS	2023	2022
Amounts falling due within one year	£	£
Net obligations under finance leases and hire purchase contracts	7,100	-
Trade creditors	19,890	11,976
Amounts owed to group companies	147,835	132,403
Taxation and social security costs	4,126	4,813
Other creditors	5,853	8,989
Accruals and deferred income:		
Pension accrual	561	262
Other accruals	135,579	137,598
	<u>320,944</u>	<u>296,041</u>
13. CREDITORS	2023	2022
Amounts falling due after more than one year	£	£
Bank loan	250,931	350,656
Finance leases and hire purchase contracts	23,667	-
	<u>274,598</u>	<u>350,656</u>
Repayable between two and five years	<u>250,931</u>	<u>350,656</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	7,100	-
Repayable between one and five years	23,667	-
	<u>30,767</u>	<u>-</u>
14. PENSION COSTS - DEFINED CONTRIBUTION		
The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £3,959 (2022 - £4,293).		
15. RESERVES	2023	2022
	£	£
At the beginning of the year	1,495,202	1,424,697
Surplus for the financial year	6,126	70,505
At the end of the year	<u>1,501,328</u>	<u>1,495,202</u>

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

16. FUNDS**16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2022	1,419,941	4,756	1,424,697
Movement during the financial year	70,505	-	70,505
At 31 December 2022	1,490,446	4,756	1,495,202
Movement during the financial year	6,126	-	6,126
At 31 December 2023	1,496,572	4,756	1,501,328

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2023 £
Restricted funds					
Restricted	4,756	-	-	-	4,756
Unrestricted funds					
Unrestricted Revenue	1,490,446	657,274	651,148	-	1,496,572
Total funds	1,495,202	657,274	651,148	-	1,501,328

Unrestricted revenue fund

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted fund

The restricted fund relates to income and expenditure for good causes such as providing lessons for disabled golfers.

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Financial fixed assets £	Current assets £	Current liabilities £	Long-term liabilities £	Total £
Restricted trust funds	-	-	4,756	-	-	4,756
Unrestricted general funds	1,593,216	208,725	290,173	(320,944)	(274,598)	1,496,572
	1,593,216	208,725	294,929	(320,944)	(274,598)	1,501,328

17. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

Whitefield Golf Club

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

18. OPERATING LEASE COMMITMENTS

At the year end the charity had annual commitments under non-cancellable operating leases of £63,780 (2022 £139,963)

19. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

ACCOUNTS STATUS

Whitefield Golf Club Financial Statements 31st December 2023

Task	Staff	Status	Completed	Narration
Books Requested	Steven Nixon	Completed	26/09/2024	
Books Received	Steven Nixon	Completed	26/09/2024	
Draft TB	Steven Nixon	Completed	26/09/2024	
Partner Review	Steven Nixon	Completed	26/09/2024	
Adjustments	Steven Nixon	Completed	26/09/2024	
Adjusted Profit Comp	Steven Nixon	Completed	26/09/2024	
Final Adjustment	Steven Nixon	Completed	26/09/2024	
Ready for Signing	Steven Nixon	Completed	26/09/2024	
Accounts Filed		Not Started		
Closedown		Not Started		

Title	Financial Statements for Whitefield Golf Club
File name	no_file_name_provided
Document ID	f25e92175be49359f45075791b8a183f25a86e7d
Audit trail date format	DD / MM / YYYY
Status	● Signed

This document was signed on esign.brightsg.com

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 SENT	26 / 09 / 2024 15:40:07 UTC+1	Sent for signature to Chris Kibble (ckibble@whitefieldgolfclub.com) and Steven Nixon (stevennixon@langer.co.uk) from e-signature@surfaccounts.com IP: 20.223.10.191
 VIEWED	27 / 09 / 2024 11:48:45 UTC+1	Viewed by Chris Kibble (ckibble@whitefieldgolfclub.com) IP: 45.133.61.19
 AUTHENTICATED	27 / 09 / 2024 11:49:08 UTC+1	Successfully authenticated via signer access code by ckibble@whitefieldgolfclub.com IP: 45.133.61.19
 SIGNED	27 / 09 / 2024 11:55:05 UTC+1	Signed by Chris Kibble (ckibble@whitefieldgolfclub.com) IP: 45.133.61.19
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	27 / 09 / 2024 12:09:22 UTC+1	Successfully authenticated via signer access code by stevennixon@langer.co.uk IP: 62.30.47.90

Title	Financial Statements for Whitefield Golf Club
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Document ID	f25e92175be49359f45075791b8a183f25a86e7d
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WHITEFIELD GOLF CLUB

England & Wales - Charity number 1175450

Accounts

Company Registration Number - 10815378

The Charity Registration Number is :- 1175450

Whitefield Golf Club
Report and Unaudited Accounts
31 December 2022



Whitefield Golf Club

Report and accounts for the year ended 31 December 2022

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Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details***The charity name.***

The legal name of the charity is:- Whitefield Golf Club.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1175450.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

A parent/subsidiary arrangement, as defined by the various Companies Acts, exists and any profits generated by the subsidiary, Whitefield Golf Club (Trading) Limited can be paid to the charity by way of a gift.

The principal operating address, telephone number, email and web addresses of the charity

Higher Lane

Whitefield, Manchester

Lancashire, M45 7EZ

Telephone 0161 351 2700

Web address - www.whitefieldgolfclub.com

Email address - enquiries@whitefieldgolfclub.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

L R Levine

A W Barr

G Silver

S L Davy

A Harris

C Kibble

D Samuels

J Kolb

P Hattersley

E Lennick (appointed 2 March 2023)

All the trustees are also members of the charity.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022**Objects and activities of the charity*****The purposes of the charity as set out in its governing document.***

The Objects are specifically restricted to the following:

- 1.the promotion of community participation in healthy recreation by the provision of facilities for playing golf or other amateur sports at the Whitefield Golf Club or such other golf centre as the Trustee Directors shall determine;
- 2.the provision of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of Manchester and the surrounding area in the interest of social welfare and with the object of improving the condition of life of the said inhabitants provided that in either case, persons of the Jewish faith cannot be excluded by reason of their faith or ethnicity from any such club or facilities; and
- 3.such other exclusively charitable purposes in keeping with the Jewish faith as the Trustee Directors may from time to time determine.

The main activities undertaken in relation to those purposes during the year.

The aim of the charity is to continue to ensure that anyone who wants to play golf can have access to excellent facilities without discrimination on any grounds, irrespective of their creed, faith or ethnicity. The charity aims to benefit all inhabitants of the Manchester and surrounding areas, by encouraging them to play golf as a visitor or by becoming a member of the golf club.

Coaching programmes are made available to "new to golf" individuals as well as club members throughout the full calendar year. Young people as well as adults are encouraged to see golf as a sport that can easily be accessed and can be enjoyed. The fee structure for junior golfers under 18 has been set so that access to a top quality golf course in the Manchester area is affordable.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The purpose of the charity is to operate Whitefield Golf Club for the benefit of the public, to enable members of the public to have access to the 18-hole golf course and other facilities. The aim is to promote golf as an amateur sport to young people, adult men and women, by helping them discover golf as an affordable pastime. The charity offers facilities in respect of training and coaching in this regard.

The benefits afforded to the public through the promotion of healthy recreation and engaging in sport generally, including golf, are well documented. Taking exercise outdoors on a regular basis is believed to have a significant impact on a person's wellbeing and life expectancy. The golf course is located on the outskirts of the city of Manchester but close to a number of residential developments and schools and offers a number of public footpaths across the course for the general public to use. It is best described as an attractive parkland course offering a challenge to golfers of all abilities. For those with walking difficulties golf buggies are available and with the course lay out such as it is, any player not wishing to complete a full 18 hole round will never be too far away from the clubhouse.

Whitefield Golf Club was originally established in 1932 by Whitefield Golf Club Limited to ensure that people of the Jewish faith were able to play golf, having experienced exclusion from membership of other golf courses in the area. With the establishment of the charity, Whitefield Golf Club Limited changed its name to Whitefield Golf Club (Trading) Limited.

The golf club is delighted to continue to work with and be accredited by England Golf in respect of its Safeguarding activities. Children, young adults and vulnerable adults can come to play golf at, and enjoy the facilities of, Whitefield Golf Club in the knowledge that it is a safe environment to do so.

There remains an imbalance between the numbers of male and female members and in an attempt to encourage more lady members the club has put forward a plan for recruitment and has received accreditation from England Golf in respect of its Women in Golf Charter. Since the plan has been implemented a number of new lady members have joined the golf club.

The short term and longer term aims and objectives.

In meeting the aim of the charity to encourage wider access to golf by all age groups, anyone can apply to play on the course or become a member of the golf club. Whilst there is a significant cost to maintaining the facility, varied and flexible charging structures are in place to enable players to have access to the course at times, suited to their lifestyles.

The charity aims to cover its running costs and generate a small surplus each year so that on-going investment in the course can be maintained.

Individuals do not have to be fee-paying members of the club to access the facilities and may play golf by paying a reasonable daily rate depending on the time of year and demand for the course at the time.

The club would consider offering reduced rates in cases of financial hardship with conditions varying according to individual circumstances.

Reduced rates are also available for guests of members to play golf, subject to certain restrictions, as agreed at the time, including limiting the numbers of rounds of golf that can be enjoyed per annum, so that a quasi membership position is not created.

Access is available to all facilities during the opening hours of the club. Other charities may use the course for fund raising activities and a number of such events are well embedded into the Whitefield Golf Club calendar.

The Board have had regard to the Charity Commission's guidance on public benefit and confirm that this guidance forms the basis of planning decisions at both strategic and operational levels.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022

The main achievements and performance of the charity during the year, the difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefited wider society.

The year reported on represents the first full year, post COVID-19, where lockdowns were not imposed on the golf club, and a return to some form of normality was experienced. However, social distancing was still an issue for many in the early months and it was not until the middle part of the year that people felt able to meet up in enclosed spaces.

New members who had joined the club during the pandemic, as other activities, such as football, cricket, gyms were not permitted, have slowly been drifting back to those activities and a larger percentage of membership attrition has been seen. Normally for a golf club of Whitefield's size and offering of facilities, a loss of between 6% and 11% of members is anticipated, at annual renewal. In April 2022, this percentage was closer to 23%.

However, there has been a steady influx of new members joining throughout the remainder of the year to partially mitigate reductions in income from subscriptions. Subscription rates were increased slightly during the year to recognise rising costs.

The market is seeing a different type of golf club member, from those who traditionally would join a golf club and stay for many years. "Nomadic" members who might join, stay for two or three years, then move to another golf club, are becoming more prevalent.

The golf club has continued to support the new head greenkeeper by investing in key pieces of plant and equipment. He, and his team, have transformed the golf course into one of the finest in the area, and repeat bookings from visiting players and golfing societies has been an important element in the Trustee Directors being able to report the results disclosed.

By making the facilities available to the wider public, the health benefits of regular exercise could be provided. The mental impact on adults and children forced to stay at home during pandemic lockdowns, without the usual level of personal interaction, has been well documented. Being able to move towards some form of normality, post the lifting of the imposed restrictions, was an important step in the recovery of the country and the golf club was delighted to help.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee Director selection methods: Appointed at an annual general meeting of the members and each candidate for election must be a member and be proposed and seconded in writing by two members who shall have been members for a minimum of three years. The Trustee Directors have the authority to appoint other Trustee Directors to fill a vacancy in their number.

Number of Trustee Directors: there shall be between eight and twelve Trustee Directors, all of whom shall be members. Trustee Directors are appointed for terms of 3 years at the end of which they must retire at the next AGM. They are eligible for reappointment, provided they remain qualified to act as a Trustee Director.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022***The policies and procedures for the induction and training of trustees.***

New Trustee Directors are provided with a copy of the Memorandum and Articles of Association for the Charity. They meet with the President and the Finance Director for an explanation of operational procedures and of the financial budgets and accounts for the charity. All Trustee Directors must be playing members of Whitefield Golf Club and will have a good understanding of how the club operates.

A comprehensive mix of traditional business, financial and legal skills is represented on the Board.

The charity's organisational structure.

The charity has an executive board comprising of between eight and twelve Trustee Directors who are responsible for the strategic direction and policy. It also monitors and oversees the operational activities of the charity. Monthly board meetings are held and formal minutes are maintained.

How the subsidiary undertaking(s) is/are constituted and managed.

The charity was established to take over the running of Whitefield Golf Club from the existing Whitefield Golf Club (Trading) Limited, which it did on 1 January 2018. Whitefield Golf Club (Trading) Limited is not a charity but had been operating on a not-for-profit basis.

Whitefield Golf Club (Trading) Limited will continue to undertake non-charitable activities, such as managing catering/functions/events, which are deemed to be outside the aims and objectives of the charity, but any profits generated will be passed to the charity by means of a gift.

In preparing this report advantage has been taken of the small companies exemption.

Bankers	Virgin Money 17-21 Oxford Street Bolton BL1 1RD
Accountants	Langer & Co Chartered Accountant & Statutory Auditor 8-10 Gatley Road Cheadle SK8 1PY

Financial review***The charity's financial position at the end of the year ended 31 December 2022***

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	70,505	149,778
Unrestricted Revenue Funds available for the general purposes of the charity	1,490,445	1,419,940
Restricted Revenue Funds	4,756	4,756
Total Funds	1,495,201	1,424,696

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022

Financial review of the position at the reporting date, 31 December 2022 .

Whilst income from membership was 3% lower than in 2021, revenue from visitors was up 42% and the surplus of income over expenditure, as reported, was achieved from trading activities rather than with the help of Government assistance schemes, which was the case for the prior two financial years.

The subsidiary of the charity, Whitefield Golf Club (Trading) Limited generates revenue from hiring out the function and conference rooms in the clubhouse and from food and wet sales at functions and events. Even with a freeing up of Government imposed pandemic restrictions, a cautious air continued into 2022 and a gradual return to family and training gatherings, rather than a complete return was experienced. However, when comparing to the pandemic influenced prior year, the trading company enjoyed a 185% uplift in room hire rental and consequently a 29% rise in bar and food sales.

Whilst costs across all areas also increased, for the first time in three years, the trading entity enjoyed a reasonable year, generating a small surplus before the Charity made a charge for the use of its asset.

In spite of ongoing and new challenges for 2022, the financial results as disclosed are considered, by the Trustee Directors, to be satisfactory and much better than was feared in the early part of the year.

The golf club and it's subsidiary would struggle financially without income from room hire and the revenue these bookings generate. Seeing the facilities in use, once again, was a welcome fillip.

Whilst the Trustee Directors all act without financial recompense they also acknowledge that the golf club could not operate without the voluntary help of a number of additional members. They give their time willingly to organise golf competitions, functions and ensure visitors to the club are provided with a first class experience.

With a more focused course maintenance plan, newer green keeping equipment and nicer post golf facilities, Whitefield Golf Club has invested in it's longer term future. In offering a first class course, particularly at times when others are impacted by adverse weather conditions, it is expected that members can be retained and visitors will return time and again to play golf.

The demographics of the club mean that it needs to continually attract younger members to replace those at the other end of the age spectrum, who inevitably become unable to play golf. Members will join for shorter periods, before moving on, and it is imperative that a regular stream of replacements is seen. Social media is key to promoting the golf club and success in this regard has been seen during the financial year.

Policies on reserves.

The charity's policy is to ensure that reserves are maintained at such a level that enables it to continue to meet its objectives. The surplus of income over expenditure in the financial year has provided a financial cushion to enable the golf club to withstand another event such as that seen over the past two years.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022

Factors likely to affect future financial performance .

- If the facilities made available to the public are not attractive or fit for purpose their experience is not enjoyable and therefore health benefits are reduced if they do not return to the course. Income will reduce, as a result, and reinvestment in the facilities at previous levels will not be possible

- Whilst members supported the golf club during the financial year, when disposable income is reduced, donations to the charity, which are discretionary, cannot be guaranteed going forward.

- 43% of charity income comes from membership subscriptions and the reliance here cannot be understated. It is vital that the golf club remains competitive and provides the best facilities it can, so that leakage in membership is not seen

- Adverse weather affects the number of "Pay to Play" golfers and can cause members to question the rational for paying membership fees for facilities that are not available. It is important, therefore, to continue to invest to ensure the course can be playable more often, indoor facilities are available and that the golf club maximises opportunities provided by outside professional booking agencies.

- The charity plans to continue and expand its existing activities in the year to 31 December 2023.

A major challenge for the charity continues to be to maintain, and if possible, increase, its income streams to offset inevitable uplifts in on-going costs. Revenue levels improved in 2022 as we came out of COVID restrictions, however, the ongoing cost of living crisis impacts on luxury items, including golf membership fees, and a number of members will find it difficult to justify renewal of their membership. Similarly the number of visitors to the course may reduce. It is vital, therefore, that the course and facilities offered ensure Whitefield Golf Club receives its share of a potentially diminishing pie.

The funds generated during the last three years trading leaves the Golf Club well placed to continue to invest in it's product and withstand the next "crisis".

Details of The Independent Examiner

Eric Langer, BSc FCA
Member of The Institute of Chartered Accountants in England and Wales
8-10 Gatley Road

Cheadle
Cheshire
SK8 1PY

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2022

Statement of the Directors Trustees' Responsibilities

The charity's trustees, who are also directors, are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22/09/2023



C Kibble
Director and Trustee

Whitefield Golf Club

Independent examiner's report to the trustees of Whitefield Gold Club Charitable Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed 22 September 2023

Eric Langer, BSc FCA
Langer & Co
The Institute of Chartered Accountants in England and Wales
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	20,774	-	20,774	88,668
Charitable activities	A2	525,632	-	525,632	479,010
Other trading activities	A3	59,734	-	59,734	43,727
Investments	A4	1,444	-	1,444	488
Other	A5	-	-	-	300
Total income	A	607,584	-	607,584	612,193
Expenditure on:					
Raising funds	B1	635	-	635	-
Charitable activities	B2	536,444	-	536,444	462,415
Total expenditure	B	537,079	-	537,079	462,415
Net income for the year	A-B	70,505	-	70,505	149,778
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	70,505	-	70,505	149,778
Net movement in funds		70,505	-	70,505	149,778
Total funds brought forward		1,419,941	4,756	1,424,697	1,274,921
Total funds carried forward		1,490,446	4,756	1,495,202	1,424,699

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 17 to 33 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	88,668	-	88,668
Charitable activities	A2	479,010	-	479,010
Other trading activities	A3	43,727	-	43,727
Investments	A4	488	-	488
Other	A5	300	-	300
Total income	A	612,193	-	612,193
Expenditure on:				
Charitable activities	B2	462,415	-	462,415
Other	B3	-	-	-
Total expenditure	B	462,415	-	462,415
Net income for the year	A-B	149,778	-	149,778
Transfers between funds	C	-	-	-
Net income after transfers		149,778	-	149,778
Net movement in funds		149,778	-	149,778
Total funds brought forward		1,270,165	4,756	1,274,921
Total funds carried forward		1,419,943	4,756	1,424,699

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 17 to 33 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2022

Statement of Total Recognised Gains and Losses for the year ended 31 December 2022

	2022 £	2021 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	70,505	130,616
Realised gains/(losses) on the disposal of tangible fixed assets	-	300
<i>Income from operations before tax in the Statement of Financial Activities</i>	70,505	130,916
<i>Surplus as shown in the Income and Expenditure account</i>	70,505	130,916
Net Movement in funds before taxation	70,505	130,916
Funds generated in the year as shown on Statement of Financial Activities	70,505	130,916

The notes attached on pages 17 to 33 form an integral part of these accounts.

Whitefield Golf Club - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	70,505	149,778
Resources applied on functional fixed assets	(45,796)	48,600
Net resources available to fund charitable activities	24,709	198,378

The notes attached on pages 17 to 33 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2022

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	1,419,941	4,756	1,424,697	1,274,920
Recognised gains and losses before transfers	70,505	-	70,505	149,778
	1,490,446	4,756	1,495,202	1,424,698
Closing revenue funds	1,490,446	4,756	1,495,202	1,424,698

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	1,490,446	4,756	1,495,202	1,424,698

The notes attached on pages 17 to 33 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2022

Whitefield Golf Club

Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	606,140	611,405
Investment income and interest		
Interest receivable	1,444	488
Gross income in the year before exceptional items	607,584	611,893
Exceptional items:		
Realised gains on disposals of tangible fixed assets held for the charity's own use	-	300
Gross income in the year including exceptional items	607,584	612,193
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	478,773	422,457
Depreciation and amortisation	12,877	9,777
Fundraising costs	635	-
Governance costs	27,602	14,389
Interest payable	17,192	15,792
Total expenditure in the year	537,079	462,415
Net income before tax in the financial year	70,505	149,778
Retained surplus for the financial year	70,505	149,778

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 33 form an integral part of these accounts.

Whitefield Golf Club - Balance Sheet as at 31 December 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets	A			
Tangible assets	11	A2	1,528,161	1,495,242
Investments held as fixed assets	12	A4	208,725	208,725
Total fixed assets			<u>1,736,886</u>	<u>1,703,967</u>
Current assets	B			
Debtors	14	B2	29,829	26,666
Cash at bank and in hand		B4	375,184	360,269
Total current assets			<u>405,013</u>	<u>386,935</u>
Creditors: amounts falling due within one year	15	C1	<u>(296,041)</u>	<u>(316,703)</u>
Net current assets			108,972	70,232
			<u>1,845,858</u>	<u>1,774,199</u>
Net assets				
Creditors: amounts falling due after more than one year	16	C2	(350,656)	(349,502)
Provisions for contingent assets		C3	-	-
Net assets			<u>-</u>	<u>-</u>
Defined benefit pension scheme assets		C4	-	-
The total net assets of the charity			<u>1,495,202</u>	<u>1,424,697</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	20	D2	4,756	4,756
			4,756	4,756
Unrestricted Funds				
Unrestricted Revenue Funds	20	D3	1,490,446	1,419,941
			1,490,446	1,419,941
Designated Funds				
Total charity funds			<u>1,495,202</u>	<u>1,424,697</u>

Whitefield Golf Club - Balance Sheet as at 31 December 2022

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



C Kibble

Trustee

Approved by the board of trustees on 22/09/2023

The notes attached on pages 17 to 33 form an integral part of these accounts.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The Charity constitutes a public benefit entity as defined by FRS102.

The Charity is a private company limited by guarantee, registered in England. The principal address of the charity is Higher Lane, Whitefield, Manchester, M45 7EZ.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

Income from government grants and other grants, whether capital or revenue, is recognised when the club has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

Fixed Asset Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any impairment.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	% straight line
Fixtures and fittings	15	% reducing balance
Equipment	15	% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Amounts which are owed in more than one year are shown as long term creditors.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Remember to include for all financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique. If not disclosed here, then disclose under the relevant asset or liability

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds within the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters

5 Net surplus in the financial year

	2022	2021
	£	£
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	12,877	9,777
Pension costs	4,293	3,296

6 Interest payable

	2022	2021
	£	£
Hire Purchase interest	-	-
Interest on bank loans and overdrafts	17,192	15,736
	17,192	15,792

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

7 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	168,510	166,271
Employer's National Insurance for all staff	9,000	8,311
Employer's operating costs of defined contribution pension schemes	4,293	3,296
Total salaries, wages and related costs	181,803	177,878

The average number of full time staff employed in the year was	7	7
The estimated full time equivalent number of all staff employed in the year was	7	7

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	6	6
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	7	7

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	3,296	2,772
Numbers of such staff to whom benefits are accruing :-	No	No
Under money purchase pension schemes	5	5
	5	5

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The amounts recognised in income and expenditure as an expense in relation to defined contribution plans was 3,296 (2020 : £2,722)

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Income received in advance	91,379	(4,949)		86,430
Total	91,379	(4,949)	-	86,430
			2022	2021
			£	£
These deferrals are included in creditors			86,430	91,379
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	98,925	(7,546)		91,379
Total	98,925	(7,546)	-	86,430
			2022	2021
			£	£
These deferrals are included in creditors			86,430	91,379

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2022	1,431,000	52,208	40,306	1,523,514
Additions	-	19,261	26,535	45,796
Disposals	-	-	-	-
At 31 December 2022	1,431,000	71,469	66,841	1,569,310
Depreciation				
At 1 January 2022	-	23,017	5,255	28,272
Charge for the year	-	5,999	6,878	12,877
On disposals	-	-	-	-
At 31 December 2022	-	29,016	12,133	41,149
Net book value				
At 31 December 2022	1,431,000	42,453	54,708	1,528,161
At 31 December 2021	1,431,000	29,191	35,051	1,495,242
<i>Prior Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
01 January 2021	1,431,000	53,518	59,326	1,543,844
Additions	-	3,568	1,000	4,568
31 December 2021	1,431,000	57,086	60,326	1,548,412
Depreciation				
01 January 2021	-	7,947	8,899	16,846
Charge for the year	-	7,358	7,714	15,072
31 December 2021	-	15,305	16,613	31,918
Net book value				
31 December 2021	1,431,000	41,781	43,713	1,516,494
31 December 2020	1,431,000	45,571	50,427	1,526,998

All assets are used for direct charitable purposes.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

12 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 January 2022	208,725	-	-	208,725
At 31 December 2022	208,725	-	-	208,725
Analysis between fair value and historical cost				
Investments as above held at fair value	208,725	-	-	208,725

13 Subsidiary companies

The name of the subsidiary undertaking is Whitefield Golf Club (Trading) Limited, registered in England & Wales with company number 267290.

The aggregate amount of the holding company's investment in its subsidiary is £208,725 which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid.

A summary of the unaudited financial statements of the subsidiary is :-

	2022 £	2021 £
Assets and Funds		
Aggregate amount of assets	145,446	168,077
Aggregate amounts of liabilities	(7,653)	(10,265)
Aggregate amount of funds	<u>137,793</u>	<u>157,812</u>
Profit and Loss		
Turnover net of VAT	220,521	146,482
Expenses net of VAT	(240,538)	(190,726)
Net profit for the year before tax	(20,017)	(44,244)
Gift Aid Payments made to holding company		
Government Grants		11,830
Interest on overdue taxation	(3)	
Bank Interest		9
Net profit for the year after tax and Gift Aid	(20,020)	(32,405)

The net profit of the subsidiary is stated after including intergroup company income of £nil (2020 - £nil) and intergroup company expenditure of £nil (2019- £nil)

Funds retained within charitable subsidiaries

	2022 £	2021 £
The funds retained within the trading subsidiary and included within the restricted funds in the notes to these accounts are:-	-	-

Amounts owing to and from the subsidiary are shown in the notes relating to creditors and debtors.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

14 Debtors

	2022	2021
	£	£
Trade debtors	9,375	1,910
Prepayments and accrued income	11,677	17,252
Other debtors	8,777	7,504
	29,829	26,666

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	11,976	27,511
Accruals	51,168	37,229
Deferred Income - Unrestricted & designated funds	86,430	91,379
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	132,403	151,585
PAYE, NIC VAT and other taxes	4,813	5,304
Other creditors	8,989	2,813
	295,779	315,821

Defined contribution pension scheme liabilities due within one year	262	882
---	-----	-----

16 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans and overdrafts	350,656	349,502
	350,656	349,502

17 Financial commitments under operating leases

	2022	2021
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	600	1,740
within two to five years	137,439	150,946
in over five years		49,301
	138,039	201,987

18 Income and Expenditure account summary

	2022	2021
	£	£
At 1 January 2022	1,300,760	1,150,982
Surplus for the year	70,505	149,778
At 31 December 2022	1,371,265	1,300,760

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

19 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,528,161	-	-	1,528,161
Investments at valuation:-				
Fixed asset investments	208,725	-	-	208,725
Current Assets	400,257		4,756	405,013
Current Liabilities	(296,041)	-	-	(296,041)
Long Term Liabilities	(350,656)	-	-	(350,656)
	1,490,446	-	4,756	1,495,202
At 1 January 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,495,242	-	-	1,495,242
Investments at valuation:-				
Fixed asset investments	208,725	-	-	208,725
Current Assets	382,179	-	4,756	386,935
Current Liabilities	(316,703)	-	-	(316,703)
Long Term Liabilities	(349,502)	-	-	(349,502)
	1,419,941	-	4,756	1,424,697

20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 21 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,419,941	70,505	-	1,490,446
Total unrestricted and designated funds	1,419,941	70,505	-	1,490,446
Restricted funds:-				
Restricted fund	4,756	-	-	4,756
Spike Bar fund	-	-	-	-
Sport England fund	-	-	-	-
Total restricted funds	4,756	-	-	4,756
Total charity funds	1,424,697	70,505	-	1,495,202

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2022

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	607,584	(537,079)	-	70,505
	<u>607,584</u>	<u>(537,079)</u>	<u>-</u>	<u>70,505</u>

22 The purposes for which the funds as detailed in note 20 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted fund The restricted fund relates to income and expenditure for good causes such as providing lessons for disabled golfers.

23 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

24 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
Job Retention Scheme	-	-	-	25,712
Bury MBC Covid Grants	6,000	-	6,000	36,857
Total public sector revenue grants	6,000	-	6,000	62,569

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	62,569	-	62,569

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	250	-	250	-
Total private sector revenue grants	250	-	250	-

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Other donations					
Individual donations under £1,000		14,524	-	14,524	26,099
Total Other donations		14,524	-	14,524	26,099
Total Donations, Grants and Legacies		20,774	-	20,774	88,668
A1					
Prior year					
		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Total Donations, Grants and Legacies		88,668	-	88,668	
A1					
25 Income from charitable activities - Trading Activities					
Current year					
		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading					
Golf subscriptions		340,704	-	340,704	348,164
Other golfing activities		184,928	-	184,928	130,846
Total Primary purpose and ancillary trading		525,632	-	525,632	479,010
26 Total Income from charitable activities					
Current year					
		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading		525,632	-	525,632	479,010
Total from charitable activities		525,632	-	525,632	479,010
A2					

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

27 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income from fundraising events		24,802	-	24,802	15,797
Other income		34,932	-	34,932	27,930
Total from other activities	A3	59,734	-	59,734	43,727

28 Investment income

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable		1,444	-	1,444	488
Total investment income	A4	1,444	-	1,444	488

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	488	-	488

29 Other income and gains

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Current year					
Realised gains on disposals of tangible fixed assets held for the charity's own use		-	-	-	300
Total other income	A5	-	-	-	300

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	168,510	-	168,510	166,271
Employers' NI - Charitable activities	9,000	-	9,000	8,311
Defined contribution pension costs - charitable activities	4,293	-	4,293	3,296
Catering department costs	6,915	-	6,915	12,723
Footgolf and competition costs	28,593	-	28,593	14,548
Subscription and competition entry fees	5,460	-	5,460	10,864
Total direct spending B2a	222,771	-	222,771	216,013

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Training and welfare - staff	779	-	779	700
Recruitment expenses	-	-	-	275
Premises Expenses				
Rent payable under operating leases	-	-	-	-
Licence fees payable	-	-	-	-
Service charges payable	-	-	-	-
Rates and water charges	10,619	-	10,619	8,763
Room Hire	-	-	-	-
Light heat and power	25,938	-	25,938	9,730
Cleaning, laundry and consumables	2,158	-	2,158	1,643
Premises repairs, renewals and maintenance	34,930	-	34,930	26,302
Trolley store consumables	-	-	-	-
Property insurance	10,383	-	10,383	9,596
Administrative overheads				
Telephone, fax and internet	6,542	-	6,542	3,802
Donations made	2,272	-	2,272	-
Stationery, printing & advertising	2,618	-	2,618	761
Software licences and expenses	5,814	-	5,814	5,489
Sundry expenses	358	-	358	1,467
Golf course maintenance	51,715	-	51,715	35,160
Golf equipment hire and maintenance	89,312	-	89,312	83,399
Licences & Permits	855	-	855	778
VAT disallowance	-	-	-	7,897

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Legal and professional fees	4,161	-	4,161	5,606
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Financial costs

Bank charges	7,548	-	7,548	5,076
Interest on bank loans and overdrafts	17,192	-	17,192	15,736
Depreciation & Amortisation in total for the period	12,877	-	12,877	9,777
Bank interest payable	-	-	-	56

Support costs before reallocation	286,071	-	286,071	232,013
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Total support costs - Current Year	286,071	-	286,071	232,013
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The basis of allocation of costs between activities is described under accounting policies

<i>Prior Year</i>	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	700	-	700
Recruitment expenses	275	-	275
<i>Premises Expenses</i>			
Rates and water charges	8,763	-	8,763
Light heat and power	9,730	-	9,730
Cleaning, laundry and consumables	1,643	-	1,643
Premises repairs, renewals and maintenance	26,302	-	26,302
Property insurance	9,596	-	9,596
<i>Administrative overheads</i>			
Telephone, fax and internet	3,802	-	3,802
Stationery, printing & advertising	761	-	761
Software licences and expenses	5,489	-	5,489
Sundry expenses	1,467	-	1,467
Golf course maintenance	35,160	-	35,160
Golf equipment hire and maintenance	83,399	-	83,399
Licences & Permits	778	-	778
VAT disallowance	7,897	-	7,897
<i>Professional fees paid to advisors other</i>			
Legal and professional fees	5,606	-	5,606
<i>Financial costs</i>			
Bank charges	5,076	-	5,076
Interest on bank loans and overdrafts	15,736	-	15,736
Depreciation & Amortisation in total for the period	9,777	-	9,777
Bank interest payable	56	-	56
Support costs before reallocation	232,013	-	232,013

The basis of allocation of costs between activities is described under accounting policies

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

32 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Reporting Accountant fees	2,008	-	2,008	2,797
Professional retainer	25,594	-	25,594	11,592
Total Governance costs	27,602	-	27,602	14,389

All the expenditure in the prior year was unrestricted.

33 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	222,771	-	222,771	216,013
Total support costs	B2d	286,071	-	286,071	232,013
Total Governance costs	B2e	27,602	-	27,602	14,389
Total charitable expenditure	B2	536,444	-	536,444	462,415

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	216,013	-	216,013
Total support costs	B2d	232,013	-	232,013
Total Governance costs	B2e	14,389	-	14,389
Total charitable expenditure	B2	462,415	-	462,415

34 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Cost of fundraising activities		635	-	635	-
Total fundraising costs	B1	635	-	635	-

WHITEFIELD GOLF CLUB

England & Wales - Charity number 1175450

Accounts

Company Registration Number - 10815378

The Charity Registration Number is :- 1175450

Whitefield Golf Club
Report and Unaudited Accounts
31 December 2021



Whitefield Golf Club

Report and accounts for the year ended 31 December 2021

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Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details***The charity name.***

The legal name of the charity is:- Whitefield Golf Club.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1175450.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

A parent/subsidiary arrangement, as defined by the various Companies Acts, exists and any profits generated by the subsidiary, Whitefield Golf Club (Trading) Limited can be paid to the charity by way of a gift.

The principal operating address, telephone number, email and web addresses of the charity

Higher Lane

Whitefield, Manchester

Lancashire, M45 7EZ

Telephone 0161 351 2700

Web address - www.whitefieldgolfclub.com

Email address - enquiries@whitefieldgolfclub.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

L R Levine

A W Barr

G Silver

S L Davy

A Harris

C Kibble

D Samuels

J Kolb (Appointed 09/12/2021)

P Hattersley (Appointed 09/12/2021)

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021**The following persons served as Trustees during the year ended 31 December 2021 :-**

A M Showman (Resigned 01/07/2022)

All the trustees are also members of the charity.

Objects and activities of the charity***The purposes of the charity as set out in its governing document.***

The Objects are specifically restricted to the following:

- 1.the promotion of community participation in healthy recreation by the provision of facilities for playing golf or other amateur sports at the Whitefield Golf Club or such other golf centre as the Trustee Directors shall determine;
- 2.the provision of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of Manchester and the surrounding area in the interest of social welfare and with the object of improving the condition of life of the said inhabitants provided that in either case, persons of the Jewish faith cannot be excluded by reason of their faith or ethnicity from any such club or facilities; and
- 3.such other exclusively charitable purposes in keeping with the Jewish faith as the Trustee Directors may from time to time determine.

The main activities undertaken in relation to those purposes during the year.

The aim of the charity is to continue to ensure that anyone who wants to play golf can have access to excellent facilities without discrimination on any grounds, irrespective of their creed, faith or ethnicity. The charity aims to benefit all inhabitants of the Manchester and surrounding areas, by encouraging them to play golf as a visitor or by becoming a member of the golf club.

Coaching programmes are made available to "new to golf" individuals as well as club members throughout the full calendar year. Young people as well as adults are encouraged to see golf as a sport that can easily be accessed and can be enjoyed. The fee structure for junior golfers under 18 has been set so that access to a top quality golf course in the Manchester area is affordable.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The purpose of the charity is to operate Whitefield Golf Club for the benefit of the public, to enable members of the public to have access to the 18-hole golf course and other facilities. The aim is to promote golf as an amateur sport to young people, adult men and women, by helping them discover golf as an affordable pastime. The charity offers facilities in respect of training and coaching in this regard.

The benefits afforded to the public through the promotion of healthy recreation and engaging in sport generally, including golf, are well documented. Taking exercise outdoors on a regular basis is believed to have a significant impact on a person's wellbeing and life expectancy.

The golf course is located on the outskirts of the city of Manchester but close to a number of residential developments and schools and offers a number of public footpaths across the course for the general public to use. It is best described as an attractive parkland course offering a challenge to golfers of all abilities. For those with walking difficulties golf buggies are available and with the course lay out such as it is, any player not wishing to complete a full 18 hole round will never be too far away from the clubhouse.

Whitefield Golf Club was originally established in 1932 by Whitefield Golf Club Limited to ensure that people of the Jewish faith were able to play golf, having experienced exclusion from membership of other golf courses in the area. With the establishment of the charity, Whitefield Golf Club Limited changed its name to Whitefield Golf Club (Trading) Limited.

The golf club is delighted to continue to work with and be accredited by England Golf in respect of its Safeguarding activities. Children, young adults and vulnerable adults can come to play golf at, and enjoy the facilities of, Whitefield Golf Club in the knowledge that it is a safe environment to do so.

There remains an imbalance between the numbers of male and female members and in an attempt to encourage more lady members the club has put forward a plan for recruitment and has received accreditation from England Golf in respect of its Women in Golf Charter. Since the plan has been implemented a number of new lady members have joined the golf club.

The short term and longer term aims and objectives.

In meeting the aim of the charity to encourage wider access to golf by all age groups, anyone can apply to play on the course or become a member of the golf club. Whilst there is a significant cost to maintaining the facility, varied and flexible charging structures are in place to enable players to have access to the course at times, suited to their lifestyles.

The charity aims to cover its running costs and generate a small surplus each year so that on-going investment in the course can be maintained.

Individuals do not have to be fee-paying members of the club to access the facilities and may play golf by paying a reasonable daily rate depending on the time of year and demand for the course at the time.

The club would consider offering reduced rates in cases of financial hardship with conditions varying according to individual circumstances.

Reduced rates are also available for guests of members to play golf, subject to certain restrictions, as agreed at the time, including limiting the numbers of rounds of golf that can be enjoyed per annum, so that a quasi membership position is not created.

Access is available to all facilities during the opening hours of the club. Other charities may use the course for fund raising activities and a number of such events are well embedded into the Whitefield Golf Club calendar.

The Board have had regard to the Charity Commission's guidance on public benefit and confirm that this guidance forms the basis of planning decisions at both strategic and operational levels.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021

The main achievements and performance of the charity during the year, the difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefited wider society.

2021 has seen a continuation of the issues caused by the COVID-19 pandemic. A further national lockdown at the start of the year resulted in the golf course having to be closed for several weeks and its indoor facilities were not open for general use, for several months afterwards

By making the facilities available to the wider public, the health benefits of regular exercise could be provided. The mental impact on adults and children forced to stay at home without the usual level of personal interaction has been well documented. Being able to move towards some form of normality, post the lifting of the imposed restrictions, was an important step in the recovery of the country and the golf club was delighted to help.

During the lockdown, the golf course was used by the local community as a means to enjoy permitted exercise routines and we did not seek to deter members of the public from being on this private land.

Whilst financial uncertainty has been a real concern for individuals, commercial entities and golf courses alike, during 2021, The Board of Trustees considered that the club's plan for the course was not working as well as one would expect for a course that aspires to be one of the best offerings in the region. Following the departure of the Head Green Keeper in 2019, the club had been trying to manage with fewer staff but suffered from a lack of leadership and direction. To correct this, it was decided to recruit a new Head Green Keeper, who joined the golf club on 1 January 2021.

Investment in the main asset of the golf club; the course, has continued and on the back of a satisfactory trading position, enjoyed in the year ended 31 December 2020, a plan was put together with the new Head Green Keeper and he and his team were supported by obtaining additional specialist green keeping equipment.

The results, since his appointment, have been significant, in course quality terms and this has been reflected in an uplift in golfing society bookings and repeat visitors to the golf club.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee Director selection methods: Appointed at an annual general meeting of the members and each candidate for election must be a member and be proposed and seconded in writing by two members who shall have been members for a minimum of three years. The Trustee Directors have the authority to appoint other Trustee Directors to fill a vacancy in their number.

Number of Trustee Directors: there shall be between eight and twelve Trustee Directors, all of whom shall be members. Trustee Directors are appointed for terms of 3 years at the end of which they must retire at the next AGM. They are eligible for reappointment, provided they remain qualified to act as a Trustee Director.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021

The policies and procedures for the induction and training of trustees.

New Trustee Directors are provided with a copy of the Memorandum and Articles of Association for the Charity. They meet with the President and the Finance Director for an explanation of operational procedures and of the financial budgets and accounts for the charity. All Trustee Directors must be playing members of Whitefield Golf Club and will have a good understanding of how the club operates.

A comprehensive mix of traditional business, financial and legal skills is represented on the Board.

The charity's organisational structure.

The charity has an executive board comprising of between eight and twelve Trustee Directors who are responsible for the strategic direction and policy. It also monitors and oversees the operational activities of the charity. Monthly board meetings are held and formal minutes are maintained.

How the subsidiary undertaking(s) is/are constituted and managed.

The charity was established to take over the running of Whitefield Golf Club from the existing Whitefield Golf Club (Trading) Limited, which it did on 1 January 2018. Whitefield Golf Club (Trading) Limited is not a charity but had been operating on a not-for-profit basis.

Whitefield Golf Club (Trading) Limited will continue to undertake non-charitable activities, such as managing catering/functions/events, which are deemed to be outside the aims and objectives of the charity, but any profits generated will be passed to the charity by means of a gift.

In preparing this report advantage has been taken of the small companies exemption.

Bankers	Virgin Money 17-21 Oxford Street Bolton BL1 1RD
Accountants	Langer & Co Chartered Accountant & Statutory Auditor 8-10 Gatley Road Cheadle SK8 1PY

Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021 £	2020 £
Net income	149,778	123,937
Unrestricted Revenue Funds available for the general purposes of the charity	1,419,941	1,270,163
Restricted Revenue Funds	4,756	4,756
Total Funds	1,424,697	1,274,919

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021

Financial review of the position at the reporting date, 31 December 2021 .

When COVID-19 hit the world and the golf club was closed, a recovery plan was put in place.

The subsidiary of the charity, Whitefield Golf Club (Trading) Limited generates revenue from hiring out the function and conference rooms in the clubhouse and from wet sales at functions and events. Even after the golf course was allowed to be open to play golf, it was not permissible, for a period, or advisable thereafter, for people to congregate in an enclosed space. The function room could not be hired out nor revenue be generated for much of the financial year. Consequently a trading deficit was inevitable for the subsidiary, meaning that a gift to the Charity would not be made this year.

Whilst the length of the national lockdown in 2021 was shorter than those of 2020, The Board has had to work hard to ensure that revenue streams were maximised when facilities were available for use. The charity could not have achieved the results it has, however, without the continued support of it's paying members and that of the National and Local Governments, through COVID grants and the Furlough salary scheme.

In spite of all the challenges of 2021, the financial results as disclosed are considered, by the Trustee Directors, to be satisfactory and much better than was feared in the early part of the year.

When the country came out of the first national Lockdown in 2020, golf was one of the first permitted activities and the golf club benefited from an influx of new members. Many of these renewed their membership in 2021 and as a result, income from members in the year was up 32%. It is clear, however, from events post the financial year-end that many members are returning to other activities and income is expected to be lower in 2022.

Membership numbers, as per most golf clubs, have declined over the years and there continues to be many courses competing in similar localities for the same custom.

Whilst the Trustee Directors all act without financial recompense they also acknowledge that the golf club could not operate without the voluntary help of a number of additional members. They give their time willingly to organise golf competitions, functions and ensure visitors to the club are provided with a first class experience.

With a more focused course maintenance plan, newer green keeping equipment and nicer post golf facilities, Whitefield Golf Club has invested in it's longer term future. In offering a first class course, particularly at times when others are impacted by adverse weather conditions, it is expected that members can be retained and visitors will return time and again to play golf.

The demographics of the club mean that it needs to continually attract younger members to replace those at the other end of the age spectrum, who inevitably become unable to play golf. Some success in this regard has been seen during the financial year.

Policies on reserves.

The charity's policy is to ensure that reserves are maintained at such a level that enables it to continue to meet it's objectives. The surplus of income over expenditure in the financial year has had the effect of reversing the decrease in reserves from the previous financial year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021

Factors likely to affect future financial performance .

- If the facilities made available to the public are not attractive or fit for purpose their experience is not enjoyable and therefore health benefits are reduced if they do not return to the course. Income will reduce, as a result and reinvestment in the facilities at previous levels will not be possible

- Whilst members supported the golf club during the financial year and potential financial difficulties caused by the pandemic, donations to the charity are discretionary and cannot be guaranteed going forward.

- 67% of charity income comes from membership subscriptions; the reliance here cannot be understated and it is vital that the golf club remains competitive and provides the best facilities it can, so that leakage in membership is not seen

- Adverse weather affects the number of "Pay to Play" golfers and can cause members to question the rational for paying membership fees for facilities that are not available. It is important, therefore, to continue to invest to ensure the course can be playable more often, indoor facilities are available and that the golf club maximises opportunities provided by outside professional booking agencies.

- The charity plans to continue and expand its existing activities in the year to 31 December 2022.

A major challenge for the charity continues to be to maintain, and if possible, increase, its income streams to offset inevitable uplifts in on-going costs. Newer members will continue to be recruited but it is anticipated that a number of those joining in 2020 and 2021, will cease to be members as they return to enjoy activities they could before COVID-19.

The cost of living crisis in 2022 is expected to impact on luxury items, which includes golf membership fees, and a number of members are not expected to renew their membership. Similarly the number of visitors to the course may reduce.

The funds generated during the two years to the end of 31 December 2021 will help the golf club to withstand the anticipated reductions in income levels.

2022 will see the subsidiary, however, being able to hire out, without restrictions, the function room and generate income from functions. This should lead to a surplus of income over expenditure and thus enable a gift to be donated to the charity.

Details of The Independent Examiner

Eric Langer, BSc FCA
Member of The Institute of Chartered Accountants in England and Wales
8-10 Gatley Road

Cheadle
Cheshire
SK8 1PY

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2021

Statement of the Directors Trustees' Responsibilities

The charity's trustees, who are also directors, are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 September 2022.



C Kibble
Director and Trustee

Whitefield Golf Club

Independent examiner's report to the trustees of Whitefield Gold Club Charitable Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

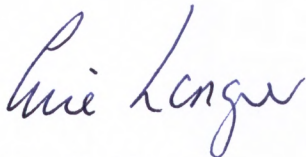
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Eric Langer, BSc FCA
Langer & Co
The Institute of Chartered Accountants in England and Wales
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

25th September 2022

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	88,668	-	88,668	100,748
Charitable activities	A2	479,010	-	479,010	417,007
Other trading activities	A3	43,727	-	43,727	17,923
Investments	A4	488	-	488	158
Other	A5	300	-	300	-
Total income	A	612,193	-	612,193	535,836
Expenditure on:					
Charitable activities	B2	462,415	-	462,415	405,220
Other	B3	-	-	-	6,679
Total expenditure	B	462,415	-	462,415	411,899
Net income for the year	A-B	149,778	-	149,778	123,937
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	149,778	-	149,778	123,937
Net movement in funds		149,778	-	149,778	123,937
Total funds brought forward		1,270,163	4,756	1,274,919	1,150,982
Total funds carried forward		1,419,941	4,756	1,424,697	1,274,919

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 17 to 34 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2021

Whitefield Golf Club - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	82,748	18,000	100,748
Charitable activities	A2	417,007	-	417,007
Other trading activities	A3	17,923	-	17,923
Investments	A4	158	-	158
Total income	A	517,836	18,000	535,836
Expenditure on:				
Charitable activities	B2	387,220	18,000	405,220
Other	B3	6,679	-	6,679
Total expenditure	B	393,899	18,000	411,899
Net income for the year	A-B	123,937	-	123,937
Transfers between funds	C	-	-	-
Net income after transfers		123,937	-	123,937
Net movement in funds		123,937	-	123,937
Total funds brought forward		1,146,226	4,756	1,150,982
Total funds carried forward		1,270,163	4,756	1,274,919

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 17 to 34 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2021

Statement of Total Recognised Gains and Losses for the year ended 31 December 2021

	2021 £	2020 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	149,478	130,616
Realised gains/(losses) on the disposal of tangible fixed assets	300	(6,679)
<i>Income from operations before tax in the Statement of Financial Activities</i>	149,778	123,937
<i>Surplus as shown in the Income and Expenditure account</i>	149,778	123,937
Net Movement in funds before taxation	149,778	123,937
Funds generated in the year as shown on Statement of Financial Activities	149,778	123,937

The notes attached on pages 17 to 34 form an integral part of these accounts.

Whitefield Golf Club - Resources applied in the year ended 31 December 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	149,778	123,937
Resources applied on functional fixed assets	(17,323)	48,600
Net resources available to fund charitable activities	132,455	172,537

The notes attached on pages 17 to 34 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2021

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	1,270,163	4,756	1,274,919	1,150,982
Recognised gains and losses before transfers	149,778	-	149,778	123,937
	1,419,941	4,756	1,424,697	1,274,919
Closing revenue funds	1,419,941	4,756	1,424,697	1,274,919

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	1,419,941	4,756	1,424,697	1,274,919

The notes attached on pages 17 to 34 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2021

Whitefield Golf Club

Income and Expenditure Account for the year ended 31 December 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	611,405	535,678
Investment income and interest		
Interest receivable	488	158
Gross income in the year before exceptional items	611,893	535,836
Exceptional items:		
Realised gains on disposals of tangible fixed assets held for the charity's own use	300	-
Gross income in the year including exceptional items	612,193	535,836
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	422,457	370,006
Depreciation and amortisation	9,777	8,590
Governance costs	14,389	9,297
Other expenditure	-	6,679
Interest payable	15,792	17,327
Total expenditure in the year	462,415	411,899
Net income before tax in the financial year	149,778	123,937
Retained surplus for the financial year	149,778	123,937

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 34 form an integral part of these accounts.

Whitefield Golf Club - Balance Sheet as at 31 December 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	1,495,242	1,484,095
Investments held as fixed assets	12	A4	208,725	208,725
Total fixed assets			<u>1,703,967</u>	<u>1,692,820</u>
Current assets		B		
Debtors	14	B2	26,666	15,832
Cash at bank and in hand		B4	360,269	316,595
Total current assets			<u>386,935</u>	<u>332,427</u>
Creditors: amounts falling due within one year	15	C1	<u>(316,703)</u>	<u>(400,824)</u>
Net current assets			70,232	(68,397)
			<u>1,774,199</u>	<u>1,624,423</u>
Net assets				
Creditors: amounts falling due after more than one year	16	C2	(349,502)	(349,504)
Provisions for contingent assets		C3	-	-
Net assets			<u>-</u>	<u>-</u>
Defined benefit pension scheme assets		C4	-	-
The total net assets of the charity			<u>1,424,697</u>	<u>1,274,919</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	20	D2	4,756	4,756
			4,756	4,756
Unrestricted Funds				
Unrestricted Revenue Funds	20	D3	1,419,941	1,270,163
			1,419,941	1,270,163
Designated Funds				
Total charity funds			<u>1,424,697</u>	<u>1,274,919</u>

Whitefield Golf Club - Balance Sheet as at 31 December 2021

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



C Kibble

Trustee

Approved by the board of trustees on 21 September 2022

The notes attached on pages 17 to 34 form an integral part of these accounts.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The Charity constitutes a public benefit entity as defined by FRS102.

The Charity is a private company limited by guarantee, registered in England. The principal address of the charity is Higher Lane, Whitefield, Manchester, M45 7EZ.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

Income from government grants and other grants, whether capital or revenue, is recognised when the club has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

Fixed Asset Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any impairment.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	% straight line
Fixtures and fittings	15	% reducing balance
Equipment	15	% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Amounts which are owed in more than one year are shown as long term creditors.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Remember to include for all financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique. If not disclosed here, then disclose under the relevant asset or liability

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds within the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters

5 Net surplus in the financial year

	2021 £	2020 £
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	9,777	8,590
Pension costs	3,296	2,722

6 Interest payable

	2021 £	2020 £
Hire Purchase interest	-	1,697
Interest on bank loans and overdrafts	15,736	15,630
	15,792	17,327

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	166,271	153,481
Employer's National Insurance for all staff	8,311	7,277
Employer's operating costs of defined contribution pension schemes	3,296	2,722
Total salaries, wages and related costs	177,878	163,480

The average number of full time staff employed in the year was	7	7
The estimated full time equivalent number of all staff employed in the year was	7	7

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	6	6
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	7	7

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	3,296	2,772

Numbers of such staff to whom benefits are accruing :-

	No	No
Under money purchase pension schemes	5	5
	5	5

Highest paid employee

The remuneration in the year year was	32,105	27,901
Pension contributions paid by the employer	-	
Total remuneration package included in total salaries above	32,105	27,901

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The amounts recognised in income and expenditure as an expense in relation to defined contribution plans was 3,296 (2020 : £2,722)

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Income received in advance	98,925	(7,546)		91,379
Total	<u>98,925</u>	<u>(7,546)</u>	<u>-</u>	<u>91,379</u>
			2021	2020
			£	£
These deferrals are included in creditors			<u>91,379</u>	<u>98,925</u>
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	84,759	-	14,166	98,925
Total	<u>84,759</u>	<u>-</u>	<u>14,166</u>	<u>98,925</u>
			2020	2020
			£	£
These deferrals are included in creditors			<u>98,925</u>	<u>84,759</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	1,431,000	52,208	23,283	1,506,491
Additions	-	-	37,513	37,513
Disposals	-	-	(20,490)	(20,490)
At 31 December 2021	<u>1,431,000</u>	<u>52,208</u>	<u>40,306</u>	<u>1,523,514</u>
Depreciation				
At 1 January 2021	-	17,866	4,530	22,396
Charge for the year	-	5,151	4,625	9,776
On disposals	-	-	(3,900)	(3,900)
At 31 December 2021	<u>-</u>	<u>23,017</u>	<u>5,255</u>	<u>28,272</u>
Net book value				
At 31 December 2021	<u>1,431,000</u>	<u>29,191</u>	<u>35,051</u>	<u>1,495,242</u>
At 31 December 2020	<u>1,431,000</u>	<u>34,342</u>	<u>18,753</u>	<u>1,484,095</u>
<i>Prior Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
02 January 2020	1,431,000	53,518	59,326	1,543,844
Additions	-	3,568	1,000	4,568
31 December 2020	<u>1,431,000</u>	<u>57,086</u>	<u>60,326</u>	<u>1,548,412</u>
Depreciation				
02 January 2020	-	7,947	8,899	16,846
Charge for the year	-	7,358	7,714	15,072
31 December 2020	<u>-</u>	<u>15,305</u>	<u>16,613</u>	<u>31,918</u>
Net book value				
31 December 2020	<u>1,431,000</u>	<u>41,781</u>	<u>43,713</u>	<u>1,516,494</u>
01 January 2020	<u>1,431,000</u>	<u>45,571</u>	<u>50,427</u>	<u>1,526,998</u>

All assets are used for direct charitable purposes.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

12 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 January 2021	208,725	-	-	208,725
At 31 December 2021	208,725	-	-	208,725
Analysis between fair value and historical cost				
Investments as above held at fair value	208,725	-	-	208,725

13 Subsidiary companies

The name of the subsidiary undertaking is Whitefield Golf Club (Trading) Limited , registered in England & Wales with company number 267290.

The aggregate amount of the holding company's investment in its subsidiary is £208,725 which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid.

A summary of the unaudited financial statements of the subsidiary is :-

	2021 £	2020 £
Assets and Funds		
Aggregate amount of assets	168,077	197,012
Aggregate amounts of liabilities	(10,265)	(6,795)
Aggregate amount of funds	157,812	190,217
Profit and Loss		
Turnover net of VAT	146,482	60,864
Expenses net of VAT	(190,726)	(93,319)
Net profit for the year before tax	(44,244)	(32,455)
Gift Aid Payments made to holding company		
Government Grants	11,830	13,947
Bank Interest	9	
Net profit for the year after tax and Gift Aid	(32,405)	(18,508)

The net profit of the subsidiary is stated after including intergroup company income of £nil (2020 - £nil) and intergroup company expenditure of £nil (2019- £nil)

Funds retained within charitable subsidiaries

	2021 £	2020 £
The funds retained within the trading subsidiary and included within the restricted funds in the notes to these accounts are:-	-	-

Amounts owing to and from the subsidiary are shown in the notes relating to creditors and debtors.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

14 Debtors

	2021	2020
	£	£
Trade debtors	1,910	4,902
Prepayments and accrued income	17,252	10,930
	26,666	15,832

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	27,511	71,182
Accruals	37,229	35,687
Deferred Income - Unrestricted & designated funds	91,379	98,925
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	151,585	180,055
PAYE, NIC VAT and other taxes	5,304	12,336
Other creditors	2,813	2,639
	315,821	400,824

Defined contribution pension scheme liabilities due within one year

882	-
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16 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	349,502	349,504
	349,502	349,504

17 Financial commitments under operating leases

	2021	2020
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	1,740	-
within two to five years	150,946	206,220
in over five years	49,301	58,692
	201,987	264,912

18 Income and Expenditure account summary

	2021	2020
	£	£
At 1 January 2021	1,274,919	1,150,982
Surplus for the year	149,778	123,937
At 31 December 2021	1,424,697	1,274,919

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

19 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,495,242	-	-	1,495,242
Investments at valuation:-				
Fixed asset investments	208,725	-	-	208,725
Current Assets	382,179		4,756	386,935
Current Liabilities	(316,703)	-	-	(316,703)
Long Term Liabilities	(349,502)	-	-	(349,502)
	1,419,941	-	4,756	1,424,697
At 1 January 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,484,095	-	-	1,484,095
Investments at valuation:-				
Fixed asset investments	208,725	-	-	208,725
Current Assets	327,671		4,756	332,427
Current Liabilities	(400,824)	-	-	(400,824)
Long Term Liabilities	(349,504)	-	-	(349,504)
	1,270,163	-	4,756	1,274,919

20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 21 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,270,163	149,778	-	1,419,941
Total unrestricted and designated fund	1,270,163	149,778	-	1,419,941
Restricted funds:-				
Restricted fund	4,756	-	-	4,756
Spike Bar fund	-	-	-	-
Sport England fund	-	-	-	-
Total restricted funds	4,756	-	-	4,756
Total charity funds	1,274,919	149,778	-	1,424,697

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2021

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	612,193	(462,415)	-	149,778
	<u>612,193</u>	<u>(462,415)</u>	<u>-</u>	<u>149,778</u>

22 The purposes for which the funds as detailed in note 20 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted fund The restricted fund relates to income and expenditure for good causes such as providing lessons for disabled golfers.

23 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

24 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Job Retention Scheme	25,712	-	25,712	51,544
Bury MBC Covid Grants	36,857	-	36,857	12,900
Lottery Funding	-	-	-	8,000
Total public sector revenue grants	62,569	-	62,569	72,444

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	64,444	8,000	72,444

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies				
English Golf Union Grant	-	-	-	10,000
Total private sector revenue grants	-	-	-	10,000

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	-	10,000	10,000

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Other donations					
Individual donations under £1,000		26,099	-	26,099	18,304
Total Other donations		26,099	-	26,099	18,304
Total Donations, Grants and Legacies	A1	88,668	-	88,668	100,748
Prior year					
		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies	A1	82,748	18,000	100,748	

25 Income from charitable activities - Trading Activities

Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading					
Golf subscriptions		348,164	-	348,164	271,336
Other golfing activities		130,846	-	130,846	145,671
Total Primary purpose and ancillary trading		479,010	-	479,010	417,007

26 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading		479,010	-	479,010	417,007
Total from charitable activities	A2	479,010	-	479,010	417,007

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

27 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income from fundraising events		15,797	-	15,797	2,669
Other income		27,930	-	27,930	15,254
Total from other activities	A3	43,727	-	43,727	17,923

28 Investment income

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		488	-	488	158
Total investment income	A4	488	-	488	158

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	158	-	158

29 Other income and gains

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Current year					
Summary of Realised Gains					
Realised gains on disposals of tangible fixed assets held for the charity's own use		300	-	300	-
Total other income	A5	300	-	300	-

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	166,271	-	166,271	153,481
Employers' NI - Charitable activities	8,311	-	8,311	7,277
Defined contribution pension costs - charitable activities	3,296	-	3,296	2,722
Catering department costs	12,723	-	12,723	3,733
Footgolf and competition costs	14,548	-	14,548	4,143
Subscription and competition entry fees	10,864	-	10,864	9,865
Total direct spending B2a	216,013	-	216,013	181,221

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Employee costs not included in direct costs				
Training and welfare - staff	700	-	700	2,615
Recruitment expenses	275	-	275	-
Premises Expenses				
Rates and water charges	8,763	-	8,763	8,317
Light heat and power	9,730	-	9,730	15,552
Cleaning, laundry and consumables	1,643	-	1,643	1,564
Premises repairs, renewals and maintenance	26,302	-	26,302	34,382
Trolley store consumables	-	-	-	4,609
Property insurance	9,596	-	9,596	7,938
Administrative overheads				
Telephone, fax and internet	3,802	-	3,802	2,844
Stationery, printing & advertising	761	-	761	1,071
Software licences and expenses	5,489	-	5,489	5,597
Sundry expenses	1,467	-	1,467	2,442
Golf course maintenance	35,160	-	35,160	22,395
Golf equipment hire and maintenance	83,399	-	83,399	67,614
Licences & Permits	778	-	778	-
VAT disallowance	7,897	-	7,897	1,690

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	-	-	-	-
Legal and professional fees	5,606	-	5,606	5,940

Financial costs

Bank charges	5,076	-	5,076	4,215
Hire Purchase interest	-	-	-	1,697
Interest on bank loans and overdrafts	15,736	-	15,736	15,630
Depreciation & Amortisation in total for the period	9,777	-	9,777	8,590
Bank interest payable	56	-	56	-

Support costs before reallocation	232,013	-	232,013	214,702
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Total support costs - Current Year	232,013	-	232,013	214,702
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The basis of allocation of costs between activities is described under accounting policies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Prior Year Total Funds 2020 £
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Employee costs not included in direct costs

Training and welfare - staff	2,615	-	2,615
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Premises Expenses

Rates and water charges	8,317	-	8,317
Light heat and power	15,552	-	15,552
Cleaning, laundry and consumables	1,564	-	1,564
Premises repairs, renewals and maintenance	24,382	10,000	34,382
Trolley store consumables	4,609	-	4,609
Property insurance	7,938	-	7,938

Administrative overheads

Telephone, fax and internet	2,844	-	2,844
Stationery, printing & advertising	1,071	-	1,071
Software licences and expenses	5,597	-	5,597
Sundry expenses	2,442	-	2,442
Golf course maintenance	19,952	2,443	22,395
Golf equipment hire and maintenance	62,057	5,557	67,614
VAT disallowance	1,690	-	1,690

Professional fees paid to advisors other

Legal and professional fees	5,940	-	5,940
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Financial costs

Bank charges	4,215	-	4,215
Hire Purchase interest	1,697	-	1,697
Interest on bank loans and overdrafts	15,630	-	15,630
Depreciation & Amortisation in total for the period	8,590	-	8,590
Bank interest payable	-	-	-

Support costs before reallocation	196,702	18,000	214,702
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The basis of allocation of costs between activities is described under accounting policies

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

32 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Reporting Accountant fees	2,797	-	2,797	1,800
Professional retainer	11,592	-	11,592	7,497
Total Governance costs	14,389	-	14,389	9,297

All the expenditure in the prior year was unrestricted.

33 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	216,013	-	216,013	181,221
Total support costs	B2d	232,013	-	232,013	214,702
Total Governance costs	B2e	14,389	-	14,389	9,297
Total charitable expenditure	B2	462,415	-	462,415	405,220

<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	181,221	-	181,221
Total support costs	B2d	196,702	18,000	214,702
Total Governance costs	B2e	9,297	-	9,297
Total charitable expenditure	B2	387,220	18,000	405,220

34 Other exceptional expenditure

Realised losses on disposals of tangible fixed assets held for the charity's own use		-	-	-	6,679
Total losses	B3	-	-	-	6,679

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

35 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total other expenses and costs		-	-	-	6,679
Total other expenditure	B3	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,679</u>

WHITEFIELD GOLF CLUB

England & Wales - Charity number 1175450

Accounts

Company Registration Number - 10815378

The Charity Registration Number is :- 1175450

Whitefield Golf Club
Report and Unaudited Accounts
31 December 2020



Whitefield Golf Club

Report and accounts for the year ended 31 December 2020

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Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details***The charity name.***

The legal name of the charity is:- Whitefield Golf Club.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1175450.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

A parent/subsidiary arrangement, as defined by the various Companies Acts, exists and any profits generated by the subsidiary, Whitefield Golf Club (Trading) Limited can be paid to the charity by way of a gift.

The principal operating address, telephone number, email and web addresses of the charity

Higher Lane

Whitefield, Manchester

Lancashire, M45 7EZ

Telephone 0161 351 2700

Web address - www.whitefieldgolfclub.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

L R Levine

A W Barr

G Silver

S L Davy

A Harris

C Kibble

D Samuels

A M Showman

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020**The following persons served as Trustees during the year ended 31 December 2020 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity***The purposes of the charity as set out in its governing document.***

The Objects are specifically restricted to the following:

- 1.the promotion of community participation in healthy recreation by the provision of facilities for playing golf or other amateur sports at the Whitefield Golf Club or such other golf centre as the Trustee Directors shall determine;
- 2.the provision of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of Manchester and the surrounding area in the interest of social welfare and with the object of improving the condition of life of the said inhabitants provided that in either case, persons of the Jewish faith cannot be excluded by reason of their faith or ethnicity from any such club or facilities; and
- 3.such other exclusively charitable purposes in keeping with the Jewish faith as the Trustee Directors may from time to time determine.

The main activities undertaken in relation to those purposes during the year.

The aim of the charity is to continue to ensure that anyone who wants to play golf can have access to excellent facilities without discrimination on any grounds, irrespective of their creed, faith or ethnicity. The charity aims to benefit all inhabitants of the Manchester and surrounding areas, by encouraging them to play golf as a visitor or by becoming a member of the golf club.

Coaching programmes are made available to "new to golf" individuals as well as club members throughout the full calendar year. Young people as well as adults are encouraged to see golf as a sport that can easily be accessed and can be enjoyed. The fee structure for junior golfers under 18 has been set so that access to a top quality golf course in the Manchester area is affordable.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The purpose of the charity is to operate Whitefield Golf Club for the benefit of the public, to enable members of the public to have access to the 18-hole golf course and other facilities. The aim is to promote golf as an amateur sport to young people, adult men and women, by helping them discover golf as an affordable pastime. The charity offers facilities in respect of training and coaching in this regard.

The benefits afforded to the public through the promotion of healthy recreation and engaging in sport generally, including golf, are well documented. Taking exercise outdoors on a regular basis is believed to have a significant impact on a person's wellbeing and life expectancy.

The golf course is located on the outskirts of the city of Manchester but close to a number of residential developments and schools and offers a number of public footpaths across the course for the general public to use. It is best described as an attractive parkland course offering a challenge to golfers of all abilities. For those with walking difficulties golf buggies are available and with the course lay out such as it is, any player not wishing to complete a full 18 hole round will never be too far away from the clubhouse.

Whitefield Golf Club was originally established in 1932 by Whitefield Golf Club Limited to ensure that people of the Jewish faith were able to play golf, having experienced exclusion from membership of other golf courses in the area. With the establishment of the charity, Whitefield Golf Club Limited changed its name to Whitefield Golf Club (Trading) Limited.

The golf club was delighted to receive, during the year, accreditation from England Golf in respect of its Safeguarding activities. Children, young adults and indeed vulnerable adults can come to play golf at, and enjoy the facilities of, Whitefield Golf Club in the knowledge that it is a safe environment to do so.

There remains an imbalance between the numbers of male and female members and in an attempt to encourage more lady members the club has put forward a plan for recruitment and has received accreditation from England Golf in respect of its Women in Golf Charter.

The short term and longer term aims and objectives.

In meeting the aim of the charity to encourage wider access to golf by all age groups, anyone can apply to play on the course or become a member of the golf club. Whilst there is a significant cost to maintaining the facility, varied and flexible charging structures are in place to enable players to have access to the course at times suited to their lifestyles.

The charity aims to cover its running costs and generate a small surplus each year so that on-going investment in the course can be maintained.

Individuals do not have to be fee-paying members of the club to access the facilities and may play golf by paying a reasonable daily rate depending on the time of year and demand for the course at the time.

The club would consider offering reduced rates in cases of financial hardship with conditions varying according to individual circumstances.

Reduced rates are also available for guests of members to play golf subject to certain restrictions, as agreed at the time, on the numbers of rounds of golf that can be enjoyed per annum.

Access is available to all facilities during the opening hours of the club. Other charities may use the course for fund raising activities and a number of such events are well embedded into the Whitefield Golf Club calendar.

The Board have had regard to the Charity Commission's guidance on public benefit and confirm that this guidance forms the basis of planning decisions at both strategic and operational levels.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020

The main achievements and performance of the charity during the year, the difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefited wider society.

2020 has been a year of significant turmoil caused by the COVID-19 pandemic. Two national lockdowns resulted in the golf course having to be closed for weeks at a time. Golf was one of the first activities permitted when the initial lockdown was lifted by the Government, and the golf club was, therefore, able to offer its facilities to a number of new members and visitors.

By making the facilities available to the wider public, the health benefits of regular exercise could be provided. The mental impact on adults and children forced to stay at home without the usual level of personal interaction has been well documented. Being able to free these restrictions was an important step in the recovery of the country and the golf club was delighted to help.

During the lockdowns, the golf course was used by the local community as a means to enjoy permitted exercise routines and we did not seek to deter members of the public from being on this private land.

Investment in the main asset of the golf club; the course, has continued and on the back of a satisfactory trading position enjoyed in the year ended 31 December 2019, the decision was taken to replace much of the green keeping equipment. It's aged nature and unreliability resulted in constant running repairs, the need to hire in replacement equipment and consequently high running costs.

In February, the golf club received delivery of its new plant and machinery, having entered into financial agreements with Kubota Finance and BNP Paribas. In March, the club was faced with a compulsory closure of its facilities as a result of the first national lockdown.

The club has been able to maintain the golf course, throughout the year, and with newer, more advanced equipment the plan was to see the quality of the course improved which would lead to a more attractive facility for members, guests and visitors.

Whilst financial uncertainty has been a real concern for individuals, commercial entities and golf courses alike, during 2020, The Board of Trustees considered that the club's plan for the course was not working as well as one would expect for a course that aspires to be one of the best offerings in the region. Following the departure of the Head Green Keeper in 2019, we had been trying to manage with fewer staff but suffered from a lack of leadership and direction. To correct this, it was decided to recruit a new Head Green Keeper, who joined the golf club on 1 January 2021. The results between appointment and the date of this report have been significant, in course quality terms and this has been reflected in an increase in new members and visitors to the golf club.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustee Director selection methods: Appointed at an annual general meeting of the members and each candidate for election must be a member and be proposed and seconded in writing by two members who shall have been members for a minimum of three years. The Trustee Directors have the authority to appoint other Trustee Directors to fill a vacancy in their number.

Number of Trustee Directors: there shall be between eight and twelve Trustee Directors, all of whom shall be members. Trustee Directors are appointed for terms of 3 years at the end of which they must retire at the next AGM. They are eligible for reappointment, provided they remain qualified to act as a Trustee Director.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020***The policies and procedures for the induction and training of trustees.***

New Trustee Directors are provided with a copy of the Memorandum and Articles of Association for the Charity. They meet with the President and the Finance Director for an explanation of operational procedures and of the financial budgets and accounts for the charity. All Trustee Directors must be playing members of Whitefield Golf Club and will have a good understanding of how the club operates.

A comprehensive mix of traditional business, financial and legal skills is represented on the Board.

The charity's organisational structure.

The charity has an executive board comprising of between eight and twelve Trustee Directors who are responsible for the strategic direction and policy. It also monitors and oversees the operational activities of the charity. Monthly board meetings are held and formal minutes are maintained.

How the subsidiary undertaking(s) is/are constituted and managed.

The charity was established to take over the running of Whitefield Golf Club from the existing Whitefield Golf Club (Trading) Limited, which it did on 1 January 2018. Whitefield Golf Club (Trading) Limited is not a charity but had been operating on a not-for-profit basis.

Whitefield Golf Club (Trading) Limited will continue to undertake non-charitable activities, such as managing catering/functions/events, which are deemed to be outside the aims and objectives of the charity, but any profits generated will be passed to the charity by means of a gift.

In preparing this report advantage has been taken of the small companies exemption.

Bankers	Royal Bank of Scotland	Yorkshire Bank
	Drummond House	5-9 The Rock
Accountants	1 Redheughs Avenue	Bury
	Edinburgh	BL9 0YB
	EH12 9JN	
Accountants	Langer & Co	
	Chartered Accountant & Statutory Auditor	
	8-10 Gatley Road	
	Cheadle	
	SK8 1PY	

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020**Financial review*****The charity's financial position at the end of the year ended 31 December 2020***

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	123,937	37,084
Unrestricted Revenue Funds available for the general purposes of the charity	1,270,163	1,146,226
Restricted Revenue Funds	4,756	4,756
Total Funds	1,274,919	1,150,982

Financial review of the position at the reporting date, 31 December 2020 .

When COVID-19 hit the world and the golf club was closed, a recovery plan was put in place.

The subsidiary of the charity, Whitefield Golf Club (Trading) Limited generates revenue from hiring out the function and conference rooms in the clubhouse and from wet sales at functions and events. With activities such as these not permitted since the end of March 2020, a poor trading picture was inevitable for the subsidiary.

Consequently, the charity could not rely on the subsidiary gifting a share of a profit enjoyed. With the new financial commitments for the new plant and equipment, and no income from green fees, during course closures, the trading position looked bleak, and it was projected that the golf club would incur a significant loss during the financial year.

The Board has had to work hard to ensure that this did not happen but the charity could not have achieved the results it has without the support of the National and Local Governments, it's funders, members and sporting governing bodies.

Government support

The club has been able to retain most of its employees and pay them their full wages with the assistance of the Furlough scheme. Grants paid by Bury MBC have helped to fill gaps in revenue.

Donations/windfalls

Members of the golf club have continued to support the club financially and their help cannot be underestimated. The golf club benefited from a financial incentive to move the bank accounts for the charity and the subsidiary, from the Royal Bank of Scotland to the Yorkshire Bank.

Funders

Kubota Finance and BNP Paribas have allowed the golf club a three-month capital holiday on the plant and equipment facilities, which in cash terms was invaluable at the time.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020

Sporting governing bodies

The golf club applied for and were fortunate to be awarded two grants during the year. An £8,000 award by Sports England to fund COVID-19 issues was received at a time when cashflow was a concern.

In addition an application was submitted for a £10,000 grant from England Golf, which had received funding from The R & A. Whilst just 50% of applications were successful and many were scaled back, Whitefield Golf Club secured the full amount.

The Board of Trustees had seen an inconsistency in our offering to members, guests and visitors, which the funding enabled us to improve.

The creation of two new disabled parking bays, creating a ramp for wheelchair access, where steps had been, installing new disabled toilet facilities and better access to the Spike Bar facilities created a more welcoming atmosphere.

Refurbishment of a tired and uninviting Spike Bar area, with re-siting of the kitchen area has created a much nicer environment, which will inspire golfers to stay at the club after their rounds and spend money in the new facility.

In spite of all the challenges of 2020, the financial results as disclosed are considered, by the Trustee Directors, to be satisfactory and much better than was feared in the early part of the year.

Income from members in the year was on a par with 2019 but revenue from visitors and guests was up 33% notwithstanding a closure of the course for nearly 3 months, helped by golf being one of the first permitted activities after lockdown restrictions were eased.

Whilst the Trustee Directors all act without financial recompense they also acknowledge that the golf club could not operate without the voluntary help of a number of additional members. They give their time willingly to organise golf competitions, functions and ensure visitors to the club are provided with a first class experience.

Membership numbers, as per most golf clubs, have declined over the years and there continues to be many courses competing in similar localities for the same custom.

With the lifting of the first COVID-19 lockdown, most golf clubs, across the country, benefitted from an influx of new members and increased visitor income levels and Whitefield Golf Club was no exception. However, the focus has to be on retaining these income streams.

With a more focused course maintenance plan, newer green keeping equipment and nicer post golf facilities, Whitefield Golf Club has invested in it's longer term future. In offering a first class course, particularly at times when others are impacted by adverse weather conditions, it is expected that new members can be retained and visitors will return time and again to play golf.

The demographics of the club mean that it needs to continually attract younger members to replace those at the other end of the age spectrum, who inevitably become unable to play golf. Some success in this regard has been seen during the financial year.

As set out in the accounts, the charity had an excess of income over expenditure of £123,937 (2019 - a £37,084 surplus) and at the year-end it's reserves stood at £1,274,919 (2019 - £1,150,982) of which £4,756 were unrestricted.

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020***Policies on reserves.***

The charity's policy is to ensure that reserves are maintained at such a level that enables it to continue to meet its objectives. The surplus of income over expenditure in the financial year has had the effect of reversing the decrease in reserves from the previous financial year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Factors likely to affect future financial performance .

- If the facilities made available to the public are not attractive or fit for purpose their experience is not enjoyable and therefore health benefits are reduced if they do not return to the course. Income will reduce, as a result and reinvestment in the facilities at previous levels will not be possible

- Whilst members supported the golf club during the financial year and potential financial difficulties caused by the pandemic, donations to the charity are discretionary and cannot be guaranteed going forward.

- 63% of charity income comes from membership subscriptions; the reliance here cannot be understated and it is vital that the golf club remains competitive and provides the best facilities it can, so that leakage in membership is not seen

- Adverse weather affects the number of "Pay to Play" golfers and can cause members to question the rationale for paying membership fees for facilities that are not available. It is important, therefore, to continue to invest to ensure the course can be playable more often, indoor facilities are available and that the golf club maximises opportunities provided by outside professional booking agencies.

- The charity plans to continue and expand its existing activities in the year to 31 December 2021.

A major challenge for the charity continues to be to maintain, and if possible, increase, its income streams to offset inevitable uplifts in on-going costs. The first three months of 2021 has seen the golf course closed by lockdown number three and longer-term restrictions on opening of the clubhouse will impact on revenue levels for the subsidiary. The surplus of income over expenditure for the year ended 31 December 2020 will leave the club in a better place to face the further challenges of 2021.

Details of The Independent Examiner

Eric Langer, BSc FCA

Member of The Institute of Chartered Accountants in England and Wales

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Whitefield Golf Club

Company Registration Number - 10815378

Trustees' Annual Report for the year ended 31 December 2020

Statement of the Directors Trustees' Responsibilities

The charity's trustees, who are also directors, are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 35.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on

C Kibble
Director and Trustee

Whitefield Golf Club

Independent examiner's report to the trustees of Whitefield Gold Club Charitable Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [insert named of applicable listed body], which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Eric Langer, BSc FCA
Langer & Co
The Institute of Chartered Accountants in England and Wales
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	82,748	18,000	100,748	40,760
Charitable activities	A2	417,007	-	417,007	377,869
Other trading activities	A3	17,923	-	17,923	32,707
Investments	A4	158	-	158	1
Total income	A	517,836	18,000	535,836	451,337
Expenditure on:					
Charitable activities	B2	387,220	18,000	405,220	414,096
Other	B3	6,679	-	6,679	-
Total expenditure	B	393,899	18,000	411,899	414,096
Net gains on investments	B4	-	-	-	(157)
Net income for the year	A-B	123,937	-	123,937	37,084
Net movement in funds		123,937	-	123,937	37,084
Reconciliation of funds:-					
Total funds brought forward	E	1,146,226	4,756	1,150,982	1,113,898
Total funds carried forward		1,270,163	4,756	1,274,919	1,150,982

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 18 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2020

Whitefield Golf Club - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	40,760	-	40,760
Charitable activities	A2	377,869	-	377,869
Other trading activities	A3	32,707	-	32,707
Investments	A4	1	-	1
Other	A5	-	-	-
Total income	A	451,337	-	451,337
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	412,096	2,000	414,096
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	412,096	2,000	414,096
Net gains on investments	B4	(157)	-	(157)
Net income for the year	A-B	39,084	(2,000)	37,084
Transfers between funds	C	-	-	-
Net income after transfers		39,084	(2,000)	37,084
Net movement in funds		39,084	(2,000)	37,084
Reconciliation of funds:-				
Total funds brought forward		1,107,142	6,756	1,113,898
Total funds carried forward		1,146,226	4,756	1,150,982

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 18 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2020

Statement of Total Recognised Gains and Losses for the year ended 31 December 2020

	2020 £	2019 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	130,616	37,084
Realised gains/(losses) on the disposal of tangible fixed assets	(6,679)	-
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	123,937	37,084
Realised gains on the disposal of investments	-	(157)
<i>Surplus as shown in the Income and Expenditure account</i>	123,937	36,927
Net Movement in funds before taxation	123,937	36,927
Funds generated in the year as shown on Statement of Financial Activities	123,937	36,927

The notes attached on pages 18 to 35 form an integral part of these accounts.

Whitefield Golf Club - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	123,937	37,084
Resources applied on functional fixed assets	48,600	(4,568)
Other applications of funds	-	-
Net resources available to fund charitable activities	172,537	32,516

The notes attached on pages 18 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2020

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	1,146,226	4,756	1,150,982	1,113,898
Recognised gains and losses before transfers	123,937	-	123,937	37,084
	1,270,163	4,756	1,274,919	1,150,982
Closing revenue funds	1,270,163	4,756	1,274,919	1,150,982

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	1,270,163	4,756	1,274,919	1,150,982

The notes attached on pages 18 to 35 form an integral part of these accounts.

Whitefield Golf Club - Statement of Financial Activities for the year ended 31 December 2020

Whitefield Golf Club

Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	535,678	451,336
Investment income and interest		
Interest receivable	158	1
Gross income in the year before exceptional items	535,836	451,337
Gross income in the year including exceptional items	535,836	451,337
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	370,006	373,336
Depreciation and amortisation	8,590	15,072
Governance costs	9,297	9,380
	17,327	16,308
Interest payable		
Realised losses on the disposal of investments	-	157
Realised losses on disposals of social investments which are programme related	-	-
Realised losses on disposals of tangible fixed assets held for the charity's own use	6,679	-
Total expenditure in the year	411,899	414,253
Retained surplus for the financial year	123,937	37,084

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 35 form an integral part of these accounts.

Whitefield Golf Club - Balance Sheet as at 31 December 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets	A			
Tangible assets	12	A2	1,484,095	1,516,494
Investments held as fixed assets	13	A4	208,725	208,725
Total fixed assets			<u>1,692,820</u>	<u>1,725,219</u>
Current assets	B			
Debtors	15	B2	15,832	18,943
Cash at bank and in hand		B4	316,595	82,029
Total current assets			<u>332,427</u>	<u>100,972</u>
Creditors: amounts falling due within one year	16	C1	<u>(400,824)</u>	<u>(325,708)</u>
Net current assets			(68,397)	(224,736)
			<u>1,624,423</u>	<u>1,500,483</u>
Net assets				
Creditors: amounts falling due after more than one year	17	C2	(349,504)	(349,501)
The total net assets of the charity			<u>1,274,919</u>	<u>1,150,982</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	21	D2	4,756	4,756
			4,756	4,756
Unrestricted Funds				
Unrestricted Revenue Funds	21	D3	1,270,163	1,146,226
			1,270,163	1,146,226
Designated Funds				
Total charity funds			<u>1,274,919</u>	<u>1,150,982</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

Whitefield Golf Club - Balance Sheet as at 31 December 2020

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

C Kibble

Trustee

Approved by the board of trustees on

The notes attached on pages 18 to 35 form an integral part of these accounts.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The Charity constitutes a public benefit entity as defined by FRS102.

The Charity is a private company limited by guarantee, registered in England. The principal address of the charity is Higher Lane, Whitefield, Manchester, M45 7EZ.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

Income from government grants and other grants, whether capital or revenue, is recognised when the club has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

Fixed Asset Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any impairment.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Fixtures and fittings	15 % reducing balance
Equipment	15 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Amounts which are owed in more than one year are shown as long term creditors.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Remember to include for all financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique. If not disclosed here, then disclose under the relevant asset or liability

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds within the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters

5 Net surplus in the financial year

	2020	2019
	£	£

The net surplus in the financial year is stated after charging:-

Depreciation of owned fixed assets	8,590	15,072
Pension costs	2,722	3,314

6 Interest payable

	2020	2019
	£	£
Hire Purchase interest	1,697	582
Interest on bank loans and overdrafts	15,630	15,726
	17,327	16,308

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

7 Investment gains

<i>Current Year</i>	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<i>Realised gains/(losses)</i>				
Other Unlisted Investments	-	-	-	(157)
Total realised gains/(losses)	-	-	-	(157)
Total realised and unrealised gains	-	-	-	(157)

All the gains and losses in the prior year was unrestricted.

8 Staff costs and emoluments

<i>Salary costs</i>	2020 £	2019 £
Gross Salaries excluding trustees and key management personnel	153,481	179,476
Employer's National Insurance for all staff	7,277	9,982
Employer's operating costs of defined contribution pension schemes	2,722	3,314
Total salaries, wages and related costs	163,480	192,772

The average number of full time staff employed in the year was	7	9
The estimated full time equivalent number of all staff employed in the year was	7	9

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	6	8
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	7	9

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	2,722	3,314
	No	No
Numbers of such staff to whom benefits are accruing :-		
Under money purchase pension schemes	5	9
	5	9
Highest paid employee		
The remuneration in the year year was	27,901	26,137
Pension contributions paid by the employer	-	187
Total remuneration package included in total salaries above	27,901	26,324

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The amounts recognised in income and expenditure as an expense in relation to defined contribution plans was 2,722 (2019 : £3,314)

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Income received in advance	84,759	-	14,166	98,925
Total	84,759	-	14,166	98,925
			2020	2019
			£	£
These deferrals are included in creditors			98,925	84,759

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	84,759	-	-	84,759
Total	84,759	-	-	84,759
			2019	2018
			£	£
These deferrals are included in creditors			84,759	30,652

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

12 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 January 2020	1,431,000	57,086	60,326	1,548,412
Additions	-	6,066	8,650	14,716
Disposals	-	(10,944)	(45,693)	(56,637)
At 31 December 2020	1,431,000	52,208	23,283	1,506,491
Depreciation				
At 1 January 2020	-	15,305	16,613	31,918
Charge for the year	-	6,680	1,910	8,590
On disposals	-	(4,119)	(13,993)	(18,112)
At 31 December 2020	-	17,866	4,530	22,396
Net book value				
At 31 December 2020	1,431,000	34,342	18,753	1,484,095
At 31 December 2019	1,431,000	41,781	43,713	1,516,494

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

<i>Prior Year</i>	Land and Buildings	Fixtures and Fittings	Equipment	Total
	£	£	£	£
Cost				
01 January 2019	1,431,000	53,518	59,326	1,543,844
Additions		3,568	1,000	4,568
01 January 2020	1,431,000	57,086	60,326	1,548,412
Depreciation				
01 January 2019	-	7,947	8,899	16,846
Charge for the year	-	7,358	7,714	15,072
01 January 2020	-	15,305	16,613	31,918
Net book value				
01 January 2020	1,431,000	41,781	43,713	1,516,494
01 January 2019	1,431,000	45,571	50,427	1,526,998

All assets are used for direct charitable purposes.

13 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 January 2020	208,725	-	-	208,725
At 31 December 2020	208,725	-	-	208,725
Analysis between fair value and historical cost				
Investments as above held at fair value	208,725	-	-	208,725

14 Subsidiary companies

The name of the subsidiary undertaking is Whitefield Golf Club (Trading) Limited , registered in England & Wales with company number 267290.

The aggregate amount of the holding company's investment in its subsidiary is £190,217 which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid.

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

A summary of the unaudited financial statements of the subsidiary is :-

	2020 £	2019 £
Assets and Funds		
Aggregate amount of assets	196,985	214,447
Aggregate amounts of liabilities	(6,768)	(5,722)
Aggregate amount of funds	<u>190,217</u>	<u>208,725</u>
Profit and Loss		
Turnover net of VAT	60,864	128,811
Expenses net of VAT	(93,319)	(94,712)
Net profit for the year before tax	<u>(32,455)</u>	<u>34,099</u>
Gift Aid Payments made to holding company		(34,099)
Government Grants	13,947	
Net profit for the year after tax and Gift Aid	<u>(18,508)</u>	<u>-</u>

The net profit of the subsidiary is stated after including intergroup company income of £nil (2019 - £nil) and intergroup company expenditure of £nil (2019- £nil)

Funds retained within charitable subsidiaries

	2020 £	2019 £
The funds retained within the trading subsidiary and included within the restricted funds in the notes to these accounts are:-	<u>-</u>	<u>-</u>

Amounts owing to and from the subsidiary are shown in the notes relating to creditors and debtors.

15 Debtors

	2020 £	2019 £
Trade debtors	4,902	11,146
Prepayments and accrued income	10,930	7,797
	<u>15,832</u>	<u>18,943</u>

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

16 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	71,182	23,178
Accruals	35,687	6,193
Deferred Income - Unrestricted & designated funds	98,925	84,759
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	180,055	205,560
PAYE, NIC VAT and other taxes	12,336	3,263
Other creditors	2,639	2,755
	400,824	325,708

17 Creditors: amounts falling due after one year	2020	2019
	£	£
Bank loans and overdrafts	349,504	349,501

18 Financial commitments under operating leases	2020	2019
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	-	171
within two to five years	206,220	10,147
in over five years	58,692	-
	264,912	10,318

19 Income and Expenditure account summary	2020	2019
	£	£
At 1 January 2020	854,311	817,227
Surplus for the year	123,937	37,084
At 31 December 2020	978,248	854,311

20 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,484,095	-	-	1,484,095
Investments at valuation:-				
<i>Fixed asset investments</i>	208,725	-	-	208,725
Current Assets	327,671		4,756	332,427
Current Liabilities	(400,824)	-	-	(400,824)
Long Term Liabilities	(349,504)	-	-	(349,504)
	1,270,163	-	4,756	1,274,919

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

At 1 January 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,516,494	-	-	1,516,494
Investments at valuation:-				
Fixed asset investments	208,725	-	-	208,725
Current Assets	96,216	-	4,756	100,972
Current Liabilities	(325,708)	-	-	(325,708)
Long Term Liabilities	(349,501)	-	-	(349,501)
	1,146,226	-	4,756	1,150,982

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 22 £	Transfers between funds in 2020 £	Funds carried forward to 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,146,226	123,937	-	1,270,163
Total unrestricted and designated funds	1,146,226	123,937	-	1,270,163
Restricted funds:-				
Restricted fund	4,756	-	-	4,756
Spike Bar fund	-	-	-	-
Sport England fund	-	-	-	-
Total restricted funds	4,756	-	-	4,756
Total charity funds	1,150,982	123,937	-	1,274,919

22 Analysis of movements in funds over the year as shown in Note 21

	Income 2020 £	Expenditure 2020 £	Other Gains & Losses 2020 £	Movement in funds 2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	517,836	(393,899)	-	123,937
Restricted funds:-				
Restricted fund	-	-	-	-
Spike Bar fund	10,000	(10,000)	-	-
Sport England fund	8,000	(8,000)	-	-
	535,836	(411,899)	-	123,937

Whitefield Golf Club

Notes to the Accounts for the year ended 31 December 2020

23 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Restricted funds:-

Restricted fund	The restricted fund relates to income and expenditure for good causes such as providing lessons for disabled golfers.
Spike Bar fund	These funds are restricted for use to support the cost of alterations to the cafe area aka "The Spike Bar", to improve disabled access and facilities.
Sport England fund	These funds are restricted to supporting the financing of the club during the period of Covid restrictions to July 2020.

24 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

25 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants from government and public bodies				
Job Retention Scheme	51,544	-	51,544	-
Bury MBC Covid Grants	12,900	-	12,900	-
Lottery Funding	8,000	-	8,000	-
Total public sector revenue grants	64,444	8,000	72,444	-

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants and donations from non public bodies				
English Golf Union Grant	10,000	-	10,000	-
Total private sector revenue grants	-	10,000	10,000	-

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations from subsidiary company				
Donations from subsidiary company	-	-	-	34,099
Total Donations from subsidiary company	-	-	-	34,099

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Other donations					
Individual donations under £1,000		18,304	-	18,304	6,661
Total Other donations		18,304	-	18,304	6,661
Total Donations, Grants and Legacies		82,748	18,000	100,748	40,760
A1					
Prior year					
		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Prior Year Total Funds 2019 £	
Total Donations, Grants and Legacies		40,760	-	40,760	
A1					
26 Income from charitable activities - Trading Activities					
Current year					
		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading					
Golf subscriptions		271,336	-	271,336	264,404
Other golfing activities		145,671	-	145,671	113,465
Total Primary purpose and ancillary trading		417,007	-	417,007	377,869
27 Total Income from charitable activities					
Current year					
		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total income from charitable trading		417,007	-	417,007	377,869
Total from charitable activities		417,007	-	417,007	377,869
A2					

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

28 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income from fundraising events		2,669	-	2,669	3,959
Other income		15,254	-	15,254	28,748
Total from other activities	A3	17,923	-	17,923	32,707

29 Investment income

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable		158	-	158	1
Total investment income	A4	158	-	158	1

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Gross wages and salaries - charitable activities		153,481	-	153,481	179,476
Employers' NI - Charitable activities		7,277	-	7,277	9,982
Defined contribution pension costs - charitable activities		2,722	-	2,722	3,314
Catering department costs		3,733	-	3,733	5,791
Footgolf and competition costs		4,143	-	4,143	660
Subscription and competition entry fees		9,865	-	9,865	12,235
Total direct spending	B2a	181,221	-	181,221	211,458

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

31 Expenditure on charitable activities- Grant funding of activities

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total	Total Funds
		Funds	Funds	Funds	
<i>Current Year</i>		2020	2020	2020	2019
		£	£	£	£
Donations and charity work		-	-	-	2,000
Total grantmaking costs	B2c	-	-	-	2,000
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total	Total Funds
		Funds	Funds	Funds	
		2019	2019	2019	
		£	£	£	
Donations and charity work		-	2,000	2,000	
Total grantmaking costs	B2c	-	2,000	2,000	

32 Support costs for charitable activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total	Total Funds
	Funds	Funds	Funds	
<i>Current Year</i>	2020	2020	2020	2019
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	2,615	-	2,615	331
Premises Expenses				
Rates and water charges	8,317	-	8,317	10,347
Light heat and power	15,552	-	15,552	21,936
Cleaning, laundry and consumables	1,564	-	1,564	2,801
Premises repairs, renewals and maintenance	24,382	10,000	34,382	17,191
Trolley store consumables	4,609	-	4,609	1,668
Property insurance	7,938	-	7,938	8,468
Administrative overheads				
Telephone, fax and internet	2,844	-	2,844	4,026
Stationery, printing & advertising	1,071	-	1,071	2,309
Software licences and expenses	5,597	-	5,597	4,524
Sundry expenses	2,442	-	2,442	2,987
Golf course maintenance	19,952	2,443	22,395	29,567
Golf equipment hire and maintenance	62,057	5,557	67,614	40,621
Bad and doubtful debts	-	-	-	2,251
VAT disallowance	1,690	-	1,690	606

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	-	-	-	-
Legal and professional fees	5,940	-	5,940	5,134

Financial costs

Bank charges	4,215	-	4,215	5,111
Hire Purchase interest	1,697	-	1,697	582
Interest on bank loans and overdrafts	15,630	-	15,630	15,726
Depreciation & Amortisation in total for the period	8,590	-	8,590	15,072

Support costs before reallocation	196,702	18,000	214,702	191,258
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Total support costs - Current Year	196,702	18,000	214,702	191,258
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The basis of allocation of costs between activities is described under accounting policies	-	-	-	-
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All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

33 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Reporting Accountant fees	1,800	-	1,800	1,000
Professional retainer	7,497	-	7,497	8,330
Payroll and company secretarial	-	-	-	50
Total Governance costs	9,297	-	9,297	9,380

All the expenditure in the prior year was unrestricted.

34 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total direct spending	B2a	181,221	-	181,221	211,458
Total grantmaking costs	B2c	-	-	-	2,000
Total support costs	B2d	196,702	18,000	214,702	191,258
Total Governance costs	B2e	9,297	-	9,297	9,380
Total charitable expenditure	B2	387,220	18,000	405,220	414,096

Whitefield Golf Club

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

<i>Prior Year</i>		Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £	
Total direct spending	B2a	211,458	-	211,458	
Total grantmaking costs	B2c	-	2,000	2,000	
Total support costs	B2d	191,258	-	191,258	
Total Governance costs	B2e	9,380	-	9,380	
Total charitable expenditure	B2	412,096	2,000	414,096	
35 Other exceptional expenditure					
Realised losses on disposals of tangible fixed assets held for the charity's own use		6,679	-	6,679	-
Total losses	B3	6,679	-	6,679	-
36 Total of other expenditure					
<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total other expenses and costs		6,679	-	6,679	-
Total other expenditure	B3	6,679	-	6,679	-