

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](http://www.whitefieldgolfclub.com)

Email address - [enquiries@whitefieldgolfclub.com](mailto: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:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	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
<b>Total Funds</b>	<b>1,424,697</b>	<b>1,274,919</b>

## **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**

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### **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.

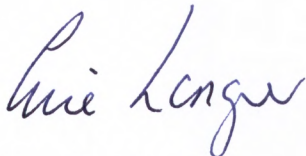
**Independent examiner's statement**

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

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

#### 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 £
<b>Surplus for the year :-</b>		
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)
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b>149,778</b>	<b>123,937</b>
<b><i>Surplus as shown in the Income and Expenditure account</i></b>	<b>149,778</b>	<b>123,937</b>
<b>Net Movement in funds before taxation</b>	<b>149,778</b>	<b>123,937</b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b>149,778</b>	<b>123,937</b>

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
<b>Net resources available to fund charitable activities</b>	<b>132,455</b>	<b>172,537</b>

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
	<b>1,419,941</b>	<b>4,756</b>	<b>1,424,697</b>	<b>1,274,919</b>
<b>Closing revenue funds</b>	<b>1,419,941</b>	<b>4,756</b>	<b>1,424,697</b>	<b>1,274,919</b>

### 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 £
<b>Income</b>		
Income from operations	611,405	535,678
Investment income and interest		
Interest receivable	488	158
<b>Gross income in the year before exceptional items</b>	<b>611,893</b>	<b>535,836</b>
<b>Exceptional items:</b>		
Realised gains on disposals of tangible fixed assets held for the charity's own use	300	-
<b>Gross income in the year including exceptional items</b>	<b>612,193</b>	<b>535,836</b>
<b>Expenditure</b>		
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
<b>Total expenditure in the year</b>	<b>462,415</b>	<b>411,899</b>
<b>Net income before tax in the financial year</b>	<b>149,778</b>	<b>123,937</b>
<b>Retained surplus for the financial year</b>	<b>149,778</b>	<b>123,937</b>

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

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

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

<b>Salary costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
<b>Total salaries, wages and related costs</b>	<b>177,878</b>	<b>163,480</b>

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
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>7</b>	<b>7</b>

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 :-*

	<b>£</b>	<b>£</b>
Contributions for the provision of money purchase pension	3,296	2,772

#### *Numbers of such staff to whom benefits are accruing :-*

	<b>No</b>	<b>No</b>
Under money purchase pension schemes	5	5
	<b>5</b>	<b>5</b>

Highest paid employee

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

#### 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
<b>Total</b>	<u>98,925</u>	<u>(7,546)</u>	<u>-</u>	<u>91,379</u>
			<b>2021</b>	<b>2020</b>
			£	£
<b>These deferrals are included in creditors</b>			<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
<b>Total</b>	<u>84,759</u>	<u>-</u>	<u>14,166</u>	<u>98,925</u>
			<b>2020</b>	<b>2020</b>
			£	£
<b>These deferrals are included in creditors</b>			<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>	<b>Land and Buildings</b>	<b>Fixtures and Fittings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 January 2021	1,431,000	52,208	23,283	1,506,491
Additions	-	-	37,513	37,513
Disposals	-	-	(20,490)	(20,490)
<b>At 31 December 2021</b>	<b>1,431,000</b>	<b>52,208</b>	<b>40,306</b>	<b>1,523,514</b>
<b>Depreciation</b>				
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)
<b>At 31 December 2021</b>	<b>-</b>	<b>23,017</b>	<b>5,255</b>	<b>28,272</b>
<b>Net book value</b>				
<b>At 31 December 2021</b>	<b>1,431,000</b>	<b>29,191</b>	<b>35,051</b>	<b>1,495,242</b>
<b>At 31 December 2020</b>	<b>1,431,000</b>	<b>34,342</b>	<b>18,753</b>	<b>1,484,095</b>
<i>Prior Year</i>				
	£	£	£	£
<b>Cost</b>				
02 January 2020	1,431,000	53,518	59,326	1,543,844
Additions	-	3,568	1,000	4,568
<b>31 December 2020</b>	<b>1,431,000</b>	<b>57,086</b>	<b>60,326</b>	<b>1,548,412</b>
<b>Depreciation</b>				
02 January 2020	-	7,947	8,899	16,846
Charge for the year	-	7,358	7,714	15,072
<b>31 December 2020</b>	<b>-</b>	<b>15,305</b>	<b>16,613</b>	<b>31,918</b>
<b>Net book value</b>				
<b>31 December 2020</b>	<b>1,431,000</b>	<b>41,781</b>	<b>43,713</b>	<b>1,516,494</b>
<b>01 January 2020</b>	<b>1,431,000</b>	<b>45,571</b>	<b>50,427</b>	<b>1,526,998</b>

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
	£	£	£	£
<b>Carrying values of investments</b>				
At 1 January 2021	208,725	-	-	208,725
<b>At 31 December 2021</b>	<b>208,725</b>	<b>-</b>	<b>-</b>	<b>208,725</b>
<b>Analysis between fair value and historical cost</b>				
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 £
<b>Assets and Funds</b>		
Aggregate amount of assets	168,077	197,012
Aggregate amounts of liabilities	(10,265)	(6,795)
Aggregate amount of funds	157,812	190,217
<b>Profit and Loss</b>		
Turnover net of VAT	146,482	60,864
Expenses net of VAT	(190,726)	(93,319)
<b>Net profit for the year before tax</b>	<b>(44,244)</b>	<b>(32,455)</b>
Gift Aid Payments made to holding company		
Government Grants	11,830	13,947
Bank Interest	9	
<b>Net profit for the year after tax and Gift Aid</b>	<b>(32,405)</b>	<b>(18,508)</b>

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
	<b>26,666</b>	<b>15,832</b>

#### 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
	<b>315,821</b>	<b>400,824</b>

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
	<b>349,502</b>	<b>349,504</b>

#### 17 Financial commitments under operating leases

	2021	2020
	£	£
<b>At the year end the charity had annual commitments under non-cancellable operating leases as set out below:</b>		
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
	<b>201,987</b>	<b>264,912</b>

#### 18 Income and Expenditure account summary

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

## 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)
	<b>1,419,941</b>	<b>-</b>	<b>4,756</b>	<b>1,424,697</b>
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)
	<b>1,270,163</b>	<b>-</b>	<b>4,756</b>	<b>1,274,919</b>

#### 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 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	1,270,163	149,778	-	1,419,941
<b>Total unrestricted and designated fund</b>	<b>1,270,163</b>	<b>149,778</b>	<b>-</b>	<b>1,419,941</b>
<b>Restricted funds:-</b>				
Restricted fund	4,756	-	-	4,756
Spike Bar fund	-	-	-	-
Sport England fund	-	-	-	-
<b>Total restricted funds</b>	<b>4,756</b>	<b>-</b>	<b>-</b>	<b>4,756</b>
<b>Total charity funds</b>	<b>1,274,919</b>	<b>149,778</b>	<b>-</b>	<b>1,424,697</b>

## 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
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
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 £
<b>Revenue grants from government and public bodies</b>				
Job Retention Scheme	25,712	-	<b>25,712</b>	51,544
Bury MBC Covid Grants	36,857	-	<b>36,857</b>	12,900
Lottery Funding	-	-	-	8,000
<b>Total public sector revenue grants</b>	<b>62,569</b>	<b>-</b>	<b>62,569</b>	<b>72,444</b>

#### 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 £
<b>Prior Year</b>	<b>64,444</b>	<b>8,000</b>	<b>72,444</b>

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

#### 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 £
<b>Prior Year</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>

## 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 £
<b>Other donations</b>					
Individual donations under £1,000		26,099	-	26,099	18,304
<b>Total Other donations</b>		<b>26,099</b>	<b>-</b>	<b>26,099</b>	<b>18,304</b>
<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>88,668</b>	<b>-</b>	<b>88,668</b>	<b>100,748</b>
<b>Prior year</b>					
		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>82,748</b>	<b>18,000</b>	<b>100,748</b>	

### 25 Income from charitable activities - Trading Activities

<b>Current year</b>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
<b>Primary purpose and ancillary trading</b>					
Golf subscriptions		348,164	-	348,164	271,336
Other golfing activities		130,846	-	130,846	145,671
<b>Total Primary purpose and ancillary trading</b>		<b>479,010</b>	<b>-</b>	<b>479,010</b>	<b>417,007</b>

### 26 Total Income from charitable activities

<b>Current year</b>		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
<b>Total from charitable activities</b>	<b>A2</b>	<b>479,010</b>	<b>-</b>	<b>479,010</b>	<b>417,007</b>

## 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
<b>Total from other activities</b>	<b>A3</b>	<b>43,727</b>	<b>-</b>	<b>43,727</b>	<b>17,923</b>

### 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
<b>Total investment income</b>	<b>A4</b>	<b>488</b>	<b>-</b>	<b>488</b>	<b>158</b>

#### Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
<b>Prior Year</b>	<b>158</b>	<b>-</b>	<b>158</b>

### 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 £
<b>Current year</b>					
<b>Summary of Realised Gains</b>					
Realised gains on disposals of tangible fixed assets held for the charity's own use		300	-	300	-
<b>Total other income</b>	<b>A5</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>



## 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
<b>Total direct spending B2a</b>	<b>216,013</b>	<b>-</b>	<b>216,013</b>	<b>181,221</b>

### 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 £
<b>Employee costs not included in direct costs</b>				
Training and welfare - staff	700	-	700	2,615
Recruitment expenses	275	-	275	-
<b>Premises Expenses</b>				
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
<b>Administrative overheads</b>				
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	-

<b>Support costs before reallocation</b>	<b>232,013</b>	<b>-</b>	<b>232,013</b>	<b>214,702</b>
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<b>Total support costs - Current Year</b>	<b>232,013</b>	<b>-</b>	<b>232,013</b>	<b>214,702</b>
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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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### *Prior Year*

### *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	-	-	-

<b>Support costs before reallocation</b>	<b>196,702</b>	<b>18,000</b>	<b>214,702</b>
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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
<b>Total Governance costs</b>	<b>14,389</b>	<b>-</b>	<b>14,389</b>	<b>9,297</b>

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	<b>B2a</b>	216,013	-	216,013	181,221
Total support costs	<b>B2d</b>	232,013	-	232,013	214,702
Total Governance costs	<b>B2e</b>	14,389	-	14,389	9,297
<b>Total charitable expenditure</b>	<b>B2</b>	<b>462,415</b>	<b>-</b>	<b>462,415</b>	<b>405,220</b>

<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total direct spending	<b>B2a</b>	181,221	-	181,221
Total support costs	<b>B2d</b>	196,702	18,000	214,702
Total Governance costs	<b>B2e</b>	9,297	-	9,297
<b>Total charitable expenditure</b>	<b>B2</b>	<b>387,220</b>	<b>18,000</b>	<b>405,220</b>

### 34 Other exceptional expenditure

Realised losses on disposals of tangible fixed assets held for the charity's own use		-	-	-	6,679
<b>Total losses</b>	<b>B3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,679</b>

## 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
<b>Total other expenditure</b>	<b>B3</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,679</u>