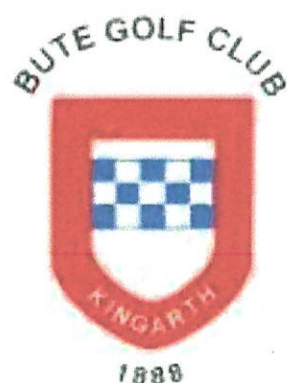


# Bute Golf Club

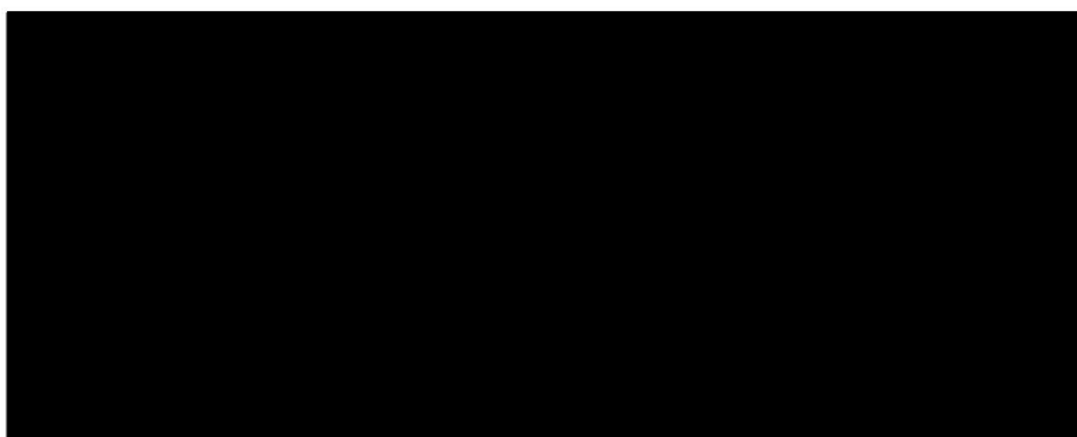
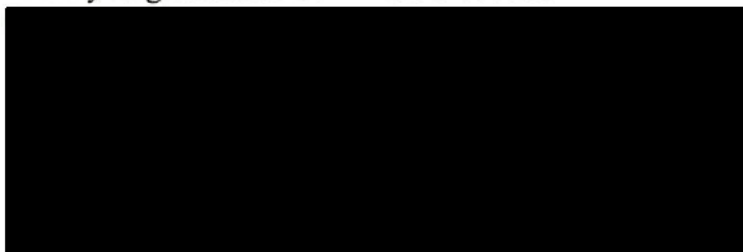


## Statement of Accounts At 31<sup>st</sup> December 2024

**Bute Golf Club Trustees' Annual Report – Year ended 31 December 2024**

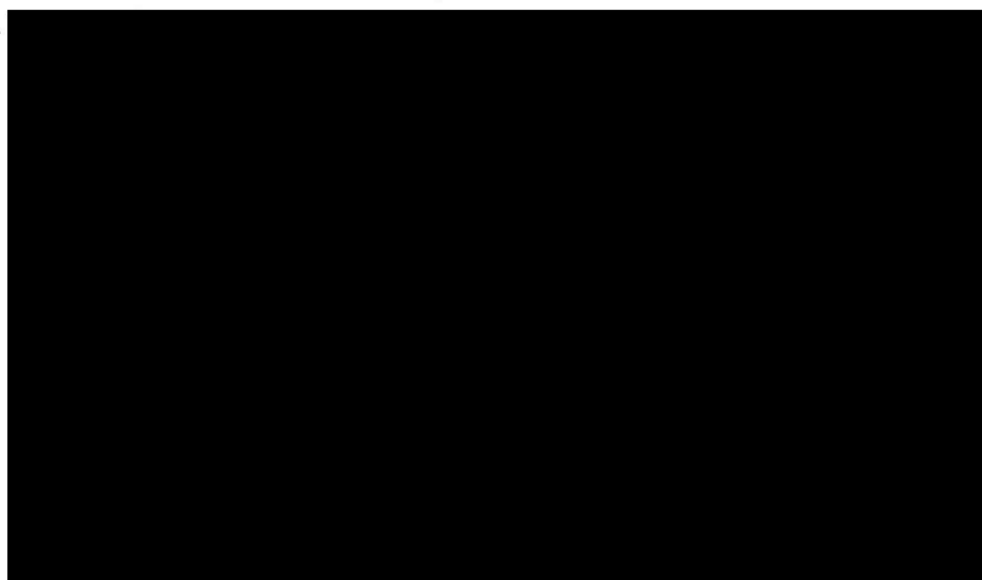
**1. Reference and Administrative Information**

Charity Name: Bute Golf Club  
Charity Registration No: SCO 053361



**Bankers:** The Co-operative Bank  
PO Box250  
Skelmersdale  
WN8 6WT

**Management Committee** **Trustee**



## **1. Structure, Governance and Management**

### **Governing Document**

In readiness for our application to change from an Unincorporated Association to a SCIO, the Club changed its Constitution, adopting the SCVO Model SCIO Constitution, at the Annual General Meeting held on 28<sup>th</sup> February 2024.

### **Recruitment and Appointment of Management Committee**

Office Bearers are appointed by the membership in line with the new Constitution at the Annual General Meeting held each February. Apart from the Captain and Vice-Captain, who have the option of serving for 2 years, appointments are for 1 year, running from each AGM to the next. All Members are eligible for re-election.

### **Organisational Structure**

The Club is run by the Management Committee. It consists of the Principal Office Bearers and Convenors of several small Sub-Committees which are responsible for various aspects of the Club. At present there are 4 - Greens, Match & Handicap, House & Social Sub-Committees and a small pro-re-nata Committee dealing with the change of legal status and the new lease. There are also a Digital Secretary, Health & Safety Officer, Junior Convenor, the immediate Past Captain and 2 further elected members. The captain chairs the monthly meetings.

### **Trustee Induction and Training**

The appointment of a new Trustee is made after Board discussion regarding the skills, abilities and experiences that they can bring to Bute Golf Club. On the recruitment of new Trustees, they are given documentation on their responsibilities. There are also an explanation and discussion of roles and responsibilities during the first Committee meeting that new Trustees attend.

## **2. Objectives and Activities**

The purpose of the Club is the advancement of public participation in the sport of golf. Annual Membership is open to all over the age of 6 who are interested in the game and supportive of the Club. Social and competitive golf are well supported. The course is also used by casual golfers and visitors to our Island from other parts of the UK and abroad.

To attract new Lady Members, we held a 'Get into Golf' event which resulted in some attendees joining. Coaching Sessions were held for school age children during the summer holidays and were taken up by some children who already played the game, but most were complete beginners. We are fortunate that our Junior Convenor is an Active Schools Coordinator which enhances our visibility in our local schools.

Winter memberships, which run from 1<sup>st</sup> October to 31<sup>st</sup> March, are also popular. We also hold a Senior Open and Kingarth Open competitions.

Mixed fun days and social events with other golf clubs, as well as non-golfing events were enjoyed throughout the year by our members.

Much work has been done on the Course by our part-time Greens staff this year to make it more attractive to Members and visitors. The success was measured by the many compliments received throughout the season.

Skills levels and enjoyment of the course and game have improved, and health and wellbeing have been promoted.

### **3. Achievements**

Our Club is in its 136<sup>th</sup> year. Membership has increased, particularly in our Ladies Section. We successfully negotiated the terms of our new lease for the Course which will begin on 1<sup>st</sup> January 2025.

We enlisted the help of Club Development Company, through the sponsorship of Scottish Golf, to guide us through the application process of becoming a SCIO. Our application was approved on 16<sup>th</sup> May 2024 when most of our 2024 Management Committee Members became Trustees.

We have an active presence on Facebook which further enhances our visibility to new members and visitors alike.

To maintain the integrity of our iconic 100 year old Clubhouse, it was re-roofed.

### **4. Financial Review**

#### **Principle Funding Sources**

Our income comes from Annual Membership subscriptions, Visiting Golfers Green Fees and sponsorship. We hope to be successful in the future with a grant application to improve course and practice area equipment. We are also considering applying to the CO OP Community Fund to enable us to upgrade our Greens Keeping machinery.

Our income shows an increase and our expenses were less compared to last year, resulting in a smaller loss. Overall, our financial position remains stable.

#### **Reserves Policy**

We will ensure that there are sufficient reserves to support the Club. Our policy is to keep six months of annual expenditure, based on 2023 figures unrestricted reserves. This would enable us to wind down the running of the Club in an orderly manner and honour any commitments we may have if the Club was to cease.

**5. Statement of Trustees' Responsibilities**

The Management Committee / Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Club during the year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Club at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Club and must take reasonable steps for the prevention and / or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Captain



Date: 25/09/25



**Independent Examiner's Report to the Trustees of Bute Golf Club SCIO.**

I Report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

During my examination no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - \*To keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - \* To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

[REDACTED]

[REDACTED] One 2 One Accountancy Services, 10 Gallowgate Rothesay

Date:

# Bute Golf Club SCIO – Charity Number SC053361

## Bute Golf Club

### Receipts and Payments Account - Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Receipts</b>	<b>Note</b>				
Donations	3	565	500	1,065	1,380
Activities for generating Funds		17,686		17,686	13,109
Subscriptions		27,980		27,980	25,360
Entry Fees		<u>2,247</u>		<u>2,247</u>	<u>1,747</u>
		48,478	500	48,978	41,596
Investment Interest		2,450		2,450	1,945
Grants					
Sponsorship		1,100		1,100	500
Miscellaneous		157		157	62
		<u>3,707</u>		<u>3,707</u>	<u>2,507</u>
<b>Total Receipts</b>		<u>52,185</u>	<u>500</u>	<u>52,685</u>	<u>44,103</u>
<b>Payments</b>					
Cost of Generating Funds	4	2,367	300	2,667	
Charitable Activities		49,569		49,569	39,401
Other – Assets		2,425		2,425	
Governance Costs	5	<u>54,361</u>	<u>300</u>	<u>54,661</u>	<u>39,401</u>
<b>Total Payments</b>		<u>54,361</u>	<u>300</u>	<u>54,661</u>	<u>39,401</u>
<b>Excess of Receipts over Payments (Payments over Receipt) for the year</b>		<u>(2,176)</u>	<u>200</u>	<u>(1,976)</u>	<u>4,702</u>

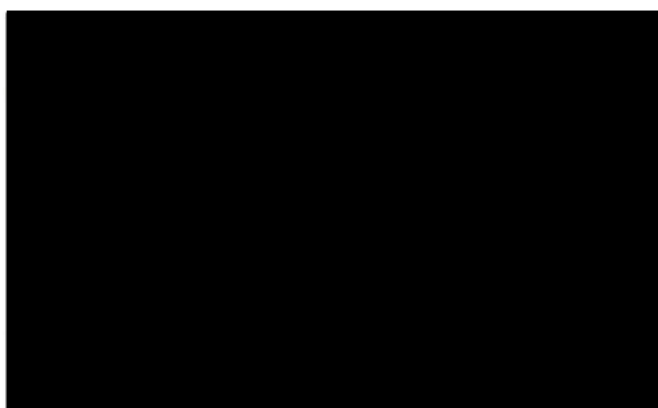
# Bute Golf Club SCIO – Charity Number SC053361

## Bute Golf Club

### Statement of Balances on 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Bank and Deposit Balances</b>				
Balances brought forward	62,407	1,500	63,907	59,205
<b>Movement in year</b>				
Excess of Receipts over Payments	(2,176)	200	(1976)	4,702
<b>Bank and Deposit Balances</b>				
Balances carried forward	<u>60,231</u>	<u>1,700</u>	<u>61,931</u>	<u>63,907</u>
<b><u>ASSETS</u></b>		<u>Added</u>		
<b>B/Fwd.</b>				
Clubhouse	6,000		6,000	6,000
Fixtures & Fittings	3,378		3,378	3,378
Greens Equipment	25,607	2,425	28,032	25,607
Water Irrigation	7,110		7,110	7,110
Equipment	12,250		12,250	12,250
Computer Equipment				
<b>Total</b>	<u>54,345</u>	<u>2,425</u>	<u>56,770</u>	<u>54,345</u>

The Accounts were approved by the Board of Bute Golf Club on 25 September 2025





# Bute Golf Club SCIO – Charity Number SC053361

## Bute Golf Club

### Notes to the Accounts

#### 1. Trustee Remuneration and Related Party Transactions

During the year no trustees of Bute Golf Club received any monies for providing services. No trustees received Expenses on behalf of the charity in the financial year to 31.12.2024.

#### 2. Movements in Funds

	At 01.01.24	Receipts	Payments	Transfers	At 31.12.24
Unrestricted Funds	£	£	£	£	£
General Fund	62,407	50,345	52,521		60,231
<b>Restricted Funds</b>	<u>62,407</u>	<u>50,345</u>	<u>52,521</u>	<u>—</u>	<u>60,231</u>
Cuthbertson	1,500	500	300		1,700
	<u>1,500</u>	<u>500</u>	<u>300</u>	<u>—</u>	<u>1,700</u>
<b>Total Funds</b>	<u>63,907</u>	<u>50,845</u>	<u>52,821</u>		<u>61,931</u>

#### Purposes of Restricted Funds

Cuthbertson – Ladies Annual Cuthbertson cup competition Prizes.

# Bute Golf Club SCIO – Charity Number SC053361

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
<b>3. Analysis of Donations</b>				
Cuthbertson Donation		500	500	500
Miscellaneous	565		565	880
	<u>565</u>	<u>500</u>	<u>1,065</u>	<u>1,380</u>
<b>4. Analysis of Payments</b>				
<b>Cost of Fundraising Events</b>				
Fundraising Expenses	2,367	300	2,667	2,031
<b>Charitable Activities</b>				
Golf Club Wages	14,586		14,586	14,486
Course Rent	2,318		2,318	2,318
Building Repairs	4,867		4,867	535
Insurance	2,378		2,378	2,099
Subscriptions	3,065		3,065	2,560
Course Maintenance	13,808		13,808	7,311
Equipment Repairs	2,965		2,965	3,299
Entertainment	410		410	
Fuel Costs	1,834		1,834	1,696
Postage & Stationery	1,836		1,836	657
Advertising				41
Other Costs	783		783	874
Electricity	357		357	1,125
Water Rates	362		362	194
Donations				175
<b>5. Governance Costs</b>				
Accountancy Fees	<u>51,936</u>	<u>300</u>	<u>52,236</u>	<u>39,401</u>