City of Wakefield Golf Club

Charity number 1151091

Annual Report and Financial Statements

for the year ended 31 March 2026

WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

City of Wakefield Golf Club

Annual Report and Financial Statements

for the year ended 31 March 2026

Contents **Page**

Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 9

Prepared by West Yorkshire Community Accountancy Service CIO

City of Wakefield Golf Club

Trustees' report for the year ended 31 March 2026

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Dave Emmott		Deceased 26 February 2026
Michael Davis		Resigned 27 June 2025
Fiona Smart		
Richard Garner		
Ian Child		
Kevin Nichols		Appointed 17 October 2025
Christopher Petts		Appointed 17 October 2025

Non-voting observers

Malcolm Pitchforth	President
Lyn Brocklesby	Treasurer
Ben Wake	Secretary

Charity number 1151091 Registered in England and Wales

Registered and principal address
The Gaskell Sports Pavilion
Horbury Road
Wakefield
WF2 8LG

Bankers
Barclays Bank plc
Teal Way
Wakefield
WF1 1QS

Independent examiner
Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 5 March 2013 and is governed by an association constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

City of Wakefield Golf Club

Trustees' report (continued) for the year ended 31 March 2026

Objectives and activities

The charity's objects

The objects of the CIO are to promote the health and fitness of the public (without distinction of race, gender, age, disability, sexual orientation or religious or similar belief) by promoting community participation in healthy recreation through provision of facilities for playing golf at the Gaskell Sports Pavilion or such other venue as the trustees may determine.

The charity's main activities

To promote golf for all and support the members, and to keep the club financially viable.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission’s general guidance on public benefit.

Achievements and performance

The golf club continues to provide significant value to both its members and the wider golfing community by creating an inclusive, welcoming, and enjoyable environment. Through regular open days, golfers from other clubs are invited to play alongside our members, providing opportunities to build relationships within the wider golfing community, share experiences, and strengthen connections between local clubs.

In addition to promoting the sport, the club hosts a variety of social events throughout the year, including the Captain's Dinner, competitions, and member events. These occasions help foster friendships, encourage networking, and create a strong sense of community among members and their guests.

The club is much more than just a place to play golf. It provides a friendly and supportive environment where people can stay active, improve their wellbeing, and build lasting relationships. By bringing people together through sport and social activities, the club makes a positive contribution to both its members and society.

Financial review

The net income for the year was £3,088, all relating to unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £11,727.

The trustees have not adopted a reserves policy.

Approved by the board of trustees on ……..……...…….

Signed: ……..……. (Trustee)

Name: ……..…..…….

City of Wakefield Golf Club

Independent examiner's report to the trustees of City of Wakefield Golf Club

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2026, which are set out on pages 5 to 9.

Responsibilities and basis of report
As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: …… Name: Simon Bostrom FCIE

Date: ……..

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City of Wakefield Golf Club

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2026

	Notes	2026 Total funds £	2025 Total funds £
Income from:			
Members' subscriptions		24,615	21,340
Competition fees		32,534	31,174
Vending and games machine		22,291	16,617
Commission on members' orders		415	192
Contribution from bar steward		3,600	3,600
Other income		-	1,894
Total income		83,455	74,817
Expenditure on:			
Salaries and NIC	(2)	6,455	6,025
Honoraria, green fees etc		510	-
Trophies and prizes		25,268	25,383
Vending and games machine costs		19,402	13,214
Rent, rates and utilities		12,000	12,000
Licences and subscriptions		5,434	4,923
Insurance		3,662	3,533
Telephone and internet		676	808
Printing, postage and stationery		294	346
Computer software and maintenance		1,157	380
Repairs and renewals		194	2,234
Sundry items		45	30
Events expenses		1,188	1,382
Independent examination		865	840
Bank charges		1,173	854
Depreciation		1,892	2,523
Other expenditure		152	150
Total expenditure		80,367	74,625
Net income / (expenditure)		3,088	192
Fund balances brought forward		14,312	14,120
Fund balances carried forward		17,400	14,312

All incoming resources and resources expended derive from continuing activities.

City of Wakefield Golf Club

Balance sheet

as at 31 March 2026

		2026 Total £	2025 Total £
Fixed assets			
Tangible assets	(3)	5,673	7,565
Total fixed assets		5,673	7,565
Current assets			
Stock		2,423	-
Debtors and prepayments	(4)	-	1,900
Cash at bank and in hand	(5)	92,175	74,315
Total current assets		94,598	76,215
Current liabilities: amounts falling due within one year			
Creditors and accruals	(6)	82,871	69,468
Total current liabilities		82,871	69,468
Net current assets / (liabilities)		11,727	6,747
Net assets		17,400	14,312
Funds			
Unrestricted funds		17,400	14,312
Restricted funds		-	-
Total funds		17,400	14,312

The financial statements were approved by the board of trustees on ……..……...…….

Signed: ……...…….…. (Trustee)

Name: ……..…..…….

City of Wakefield Golf Club

Notes to the accounts

for the year ended 31 March 2026

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

3 Staff costs and numbers

	2026	2025
	£	£
Gross salaries	6,455	6,025
Pensions	-	-
	6,455	6,025

The average number of employees during the year was 2, being an average of 0.2 full time equivalent (2025: 2, 0.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2026	2025
	£	£
Costs of the scheme to the charity for the year	-	-
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

3 Tangible assets

	Computers	Plant and machinery	Fixtures and fittings	Total
Cost	£	£	£	£
At 1 April 2025	992	15,938	440	17,370
Additions	-	-	-	-
At 31 March 2026	992	15,938	440	17,370
Depreciation				
At 1 April 2025	992	8,373	440	9,805
Charge for year	-	1,892	-	1,892
At 31 March 2026	992	10,265	440	11,697
Net book value				
At 31 March 2026	-	5,673	-	5,673
At 31 March 2025	-	7,565	-	7,565

4 Debtors and prepayments

	2026	2025
	£	£
Other debtors	-	1,900
	-	1,900

5 Cash at bank and in hand

	2026	2025
	£	£
Cash at bank	91,170	71,121
Cash in hand	1,005	3,194
	92,175	74,315

6 Creditors and accruals

	2026	2025
	£	£
Creditors	100	-
Subs received in advance	10,200	12,220
Accruals	58,865	46,840
Taxation and social security	169	75
Other creditors	13,537	10,333
	82,871	69,468

7 Related party transactions

Trustee expenses
No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits
During the year Mike Fuller (trustee) was paid £250 in respect of the club secretarial duties (previous year £875).

No other trustee received any remuneration or benefit during this or the previous year.