Scarcroft Golf Club CIO

(A Charitable Incorporated Organisation)

Trustees' Annual Report and Accounts

For the year ended 31 December 2025

Charity registration number: 1207210

Prepared on the accruals basis in accordance with the Charities SORP (FRS 102)

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Trustees' Annual Report

Reference and Administrative Details

Charity name: Scarcroft Golf Club CIO

Charity registration number: 1207210

Principal office: Scarcroft Golf Club, Syke Lane, Scarcroft, Leeds, LS14 3BQ

Trustees: Louise Davison (21 March 2025), Laura Sayer (21 March 2025), Trevor Ineson (21 March 2025), David Hughes, Stephen John Hayes, John Malcolm Wharton, Everial Peck

Chief Executive / Secretary: Stephen John Hayes

Independent examiner: ADM Accountants (Yorkshire) Ltd, Windsor House, Cornwall Road, Harrogate, HG1 2PW

Bankers: Handelsbanken

Subsidiary undertaking: Scarcroft Golf Club Limited (company number 00579204), wholly owned by the charity

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation (CIO).

The charity conforms to the governing document which is registered with the charities commission and available via the charity website. No changes have been made to the appointed trustees in 2025.

The charity has a total of 10 staff employed to run the day to day functions of the club and maintain the course and has the help of up to 20 volunteers to assist in various ways from committees to running teams.

No employees receive remuneration above £60,000 per annum.

The charity owns the whole of the issued share capital of Scarcroft Golf Club Limited (company number 00579204), a company registered in England and Wales. The directors of the company are Stephen John Hayes, Laura Sayer and Dianne Bennett. Stephen John Hayes and Laura Sayer are also trustees of the charity. Details of the company are given in Note 14 and transactions between the charity and the company in Note 7.

Objectives and Activities

The charity's objective is: "The promotion of community participation in healthy recreation by the provision of facilities for playing golf or other amateur sports at Scarcroft Golf Club."

The board of trustees is committed to delivering the charity's objective. The charity has improved the facilities during 2025 to ensure the continued provision of facilities for playing golf.

The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The charity's facilities are open to the public through visitor green fees, open days and competitions and membership fees are set so as not to exclude those of modest means.

Achievements and Performance

The accounts record income from membership subscriptions and joining fees, facilities hire, and green fees, competitions and open days. The charity has worked to promote the participation in golf by poorly represented sections by the development of a ladies introduction academy and junior golf development. The charity has worked with other charities to allow them to raise funds and promote participation through Golf.

Financial Review

Total income for 2025 was £942,966.43 and total expenditure was £915,132.96, resulting in a net surplus of £27,833.47. All reported income was classified as income from charitable activities and all reported expenditure as expenditure on charitable activities.

At 31 December 2025, reported net assets and total charity funds were £27,833.47. Tangible fixed assets had a net book value of £1,129,389.89. Current liabilities were £214,663.88 and liabilities falling due after more than one year were £899,392.47. The balance sheet includes stock of £12,499.93.

Reserves Policy

The charity does not hold a formal reserve and looks to reinvest any surplus in the facilities of the charity. There are no endowment funds. The workbook reports unrestricted funds of £27,833.47 and no restricted funds at year end.

Principal Risks and Uncertainties

The charity recognizes the principal risk to the charities continuation is retaining and recruiting members to provide adequate funds to maintain and improve the facilities for the participation in healthy recreation for playing golf at Scarcroft Golf Club."

The charity works to recruit new members, retain existing member and manage the spending on maintenance and improvement within strictly measured budgets which are reviewed continually

Plans for Future Periods

The charity plans to continue to invest in improving the facilities and to promote more participation in Golf through the development of new members and promoting visiting groups.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and regulations.

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these accounts, the trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, and prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records, safeguarding the charity's assets, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees on: 29th October 2026



Signed: Name: Stephen Hayes

Position: Trustee

Independent Examiner's Report to the Trustees

I report to the Trustees on my examination of the accounts of the Scarcroft Golf Club CIO (the Charity) for the year ended 31 December 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity Trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and 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 Act; or
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.

.....

Anthony Mence, FCCA, - 29 October 2026

ADM Accountants (Yorkshire) Ltd

Windsor House

Cornwall Road

Harrogate

HG1 2PW

Statement of Financial Activities

For the year ended 31 December 2025 (incorporating an Income and Expenditure Account)

	Note	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
Income and endowments					
Income from charitable activities	2	£942,966.43	£0.00	£942,966.43	£0.00
Total income		£942,966.43	£0.00	£942,966.43	£0.00
Expenditure					
Expenditure on charitable activities	3	£915,132.96	£0.00	£915,132.96	£0.00
Total expenditure		£915,132.96	£0.00	£915,132.96	£0.00
Net income / (expenditure) and net movement in funds		£27,833.47	£0.00	£27,833.47	£0.00
Total funds brought forward		£0.00	£0.00	£0.00	£0.00
Total funds carried forward		£27,833.47	£0.00	£27,833.47	£0.00

All income and expenditure derives from continuing activities. Prior-year (2024) figures are nil according to the supplied data.

Balance Sheet

As at 31 December 2025

	Note	2025	2024
Fixed assets			
Tangible assets	4	£1,129,389.89	£0.00
Total fixed assets		£1,129,389.89	£0.00
Current assets			
Stocks		£12,499.93	£0.00
Total current assets		£12,499.93	£0.00
Creditors: amounts falling due within one year	5	(£214,663.88)	£0.00
Net current assets / (liabilities)		(£202,163.95)	£0.00
Total assets less current liabilities		£927,225.94	£0.00
Creditors: amounts falling due after more than one year	6	(£899,392.47)	£0.00
Net assets		£27,833.47	£0.00
The funds of the charity			
Unrestricted funds	8	£27,833.47	£0.00
Restricted funds	8	£0.00	£0.00
Total charity funds		£27,833.47	£0.00

Approved by the trustees on: 29th October 2027

Signed:  Name: Stephen Hayes

Trustee

Notes to the Accounts

1. Accounting Policies

Basis of preparation

The accounts have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* (second edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Subsidiary undertaking

The charity has one wholly owned subsidiary, Scarcroft Golf Club Limited.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's objects. Restricted funds are subject to specific conditions imposed by donors. The workbook reports no restricted funds or endowment funds at 31 December 2025.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, receipt is probable and the amount can be measured reliably. The trustees should confirm the detailed policies applicable to subscriptions, joining fees, green fees, facilities hire and any deferred income.

Expenditure recognition

Expenditure is recognised when there is a legal or constructive obligation to make a payment, settlement is probable and the amount can be measured reliably. The reported expenditure includes depreciation and the categories shown in Note 3. The trustees should confirm the allocation of support and governance costs.

Tangible fixed assets and depreciation

The workbook provides closing cost and accumulated depreciation balances by asset category and a depreciation charge for the year. The capitalisation threshold, useful lives, depreciation methods and asset movement schedule were not provided and must be confirmed.

Debtors, cash and creditors

The Charity was using the bank account of the subsidiary during the period, which is why there is no bank balance, and an amount owed to the Ltd company.

Financial instruments

The charity's basic financial instruments should be accounted for in accordance with FRS 102. The source workbook identifies current and non-current creditor balances as set out in Notes 5 and 6.

2. Income from charitable activities

	2025	2024
Membership subscriptions and joining fees	£785,464.15	£0.00
Facilities hire (locker rents, buggies and trolleys)	£36,012.35	£0.00
Green fees, competitions and open days	£121,489.93	£0.00
Total income from charitable activities	£942,966.43	£0.00

3. Expenditure on charitable activities

	2025	2024
Staff costs (greens and office wages and pensions)	£312,119.03	£0.00
Course and greens operating costs	£162,384.70	£0.00
Direct activity costs (visitors, buggies, incentives, affiliation fees, engraving)	£25,929.54	£0.00
Premises costs (cleaning, insurance, light and power, rates, repairs)	£95,260.71	£0.00
Administration and other costs (including team development and subscriptions)	£91,723.91	£0.00
Charges from subsidiary undertaking (Scarcroft Golf Club Limited)	£46,074.20	£0.00
Depreciation	£181,640.87	£0.00
Total expenditure on charitable activities	£915,132.96	£0.00

Independent examiner's fee £3,000

4. Tangible fixed assets

	Freehold land	Clubhouse improvements	Greens equipment	Course improvements	Total
Cost	£366,477.93	£610,892.56	£980,157.94	£458,883.98	£2,416,412.41
Accumulated depreciation	£0.00	(£397,760.95)	(£509,210.04)	(£380,051.53)	(£1,287,022.52)
Net book value at 31 December 2025	£366,477.93	£213,131.61	£470,947.90	£78,832.45	£1,129,389.89
Net book value at 31 December 2024	£0.00	£0.00	£0.00	£0.00	£0.00

Depreciation charge for the year: £181,640.87.

5. Creditors: amounts falling due within one year

	2025	2024
Deferred income (advance subscriptions and open day income)	£209,565.97	£0.00
Other creditors (visiting party deposit and "Rabbits")	£5,097.91	£0.00
Total	£214,663.88	£0.00

6. Creditors: amounts falling due after more than one year

	2025	2024
Lease agreements	£438,287.34	£0.00
Amounts owed to subsidiary undertaking (Scarcroft Golf Club Limited)	£421,927.24	£0.00
Solar panel loan	£39,177.89	£0.00
Total	£899,392.47	£0.00

7. Related party transactions

Scarcroft Golf Club Limited is a wholly owned subsidiary of the charity (see Note 14). Stephen John Hayes and Laura Sayer, trustees of the charity, are also directors of the company.

During the year the company made charges to the charity of £46,074.20 (2024: £nil). At 31 December 2025 the charity owed the company £421,927.24 (2024: £nil), included in creditors falling due after more than one year (Note 6).

8. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Net assets at 31 December 2025	£27,833.47	£0.00	£27,833.47

9. Trustee remuneration and expenses

No payments received

10. Staff costs and employee numbers

Staff costs disclosed in Note 3 total £312,119.03 and are greens and office wages and pensions. No employee earnt over £60,000.

11. Investments, debtors and other balances

The charity holds the entire issued share capital of Scarcroft Golf Club Limited.

12. Contingent liabilities and capital commitments

There were no contingent liabilities or capital commitments at 31 December 2025

13. Post balance sheet events

There have been no significant events since the balance sheet date

14. Subsidiary undertaking

The charity owns 100% of the issued share capital of Scarcroft Golf Club Limited. The company's results have not been consolidated in these accounts (see Note 1).

Name	Scarcroft Golf Club Limited
Company number	00579204
Country of incorporation	England and Wales
Registered office	**Syke Lane Scarcroft, Leeds, West Yorkshire, LS14 3BQ**
Shareholding	100% of the issued share capital, held by the charity
Directors	Stephen John Hayes, Laura Sayer, Dianne Bennett
Principal activity	Running of catering and bar

A summary of the company's results for the year ended 31 December 2025, taken from its accounts, is set out below.

	2025	**2024**
Profit / (loss) for the year	50,756	35,768