THE WEST SURREY GOLF CLUB CHARITABLE TRUST

FINANCIAL STATEMENTS

30th NOVEMBER 2025

THE WEST SURREY GOLF CLUB CHARITABLE TRUST

Independent Examiner's Report
to the
Trustees of the West Surrey Golf Club Charitable Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th November 2025 which are set out on pages 1 to 7.

Responsibilities and basis of report

As the charity's trustees 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 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.

Stephen Morgan

Stephen Morgan FCA
Shaw Gibbs Limited
Wey Court West
Union Road
Farnham
GU9 7PT

Date: 07 Sep 2026

THE WEST SURREY GOLF CLUB CHARITABLE TRUST

Trust Information

Trustees	M Lloyd-Williams R Atkins (Appointed 22nd January 2025) G Bettis R Keary (Appointed 4th June 2025) S Lawson (Appointed 11th November 2025) C MacNiven (Resigned 28th October 2025) M McMullan (Resigned 4th June 2025) R de Peyrecave S Polkey I Taylor P White (Resigned 22nd January 2025)
Responsible for Management of Trust	D Marshall M McMullan
Trust Administrators	Pro-Am Committee
Principal Address	West Surrey Golf Club Enton Godalming Surrey GU8 5AF
Bankers	Lloyds Bank plc 49 High Street Godalming GU7 1AU
Registered Charity Number	294664
Charity Trust Deed Dated	30th July 1986

THE WEST SURREY GOLF CLUB CHARITABLE TRUST

Trustees' Annual Report
For the Year Ended 30th November 2025

Objective and Public Benefit

The Trust was set up with the public benefit objective of running the annual West Surrey Golf Club Pro-Am Tournament in order to generate funds to be donated to charitable causes at the discretion of the Trustees. The 2025 Pro-Am Tournament was successfully held on 6th June and funds were raised which were in due course passed on to the nominated charity, The Royal Surrey Charity, after deducting the costs incurred in running the event.

The Trustees continue to have regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

In accordance with the Trust Deed, the Trustees are all directors of The West Surrey Golf Club Company Limited. The Board members of the Golf Club are elected by the Club members at the Annual General Meeting and normally serve for a period of three years. At the completion of three years service, directors are eligible to be re-elected for a further period of three years.

The planning, organisation and management of the annual Pro-Am Tournament is delegated by the Trustees to the Pro-Am Committee which is appointed by them on an annual basis.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources of the Trust for that period. In preparing these financial statements, the Trustees are required to:

a) select suitable accounting policies,
b) observe the methods and principles in the Charities SORP,
c) make judgements and estimates that are reasonable and prudent,
d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

THE WEST SURREY GOLF CLUB CHARITABLE TRUST

Trustees' Annual Report
For the Year Ended 30th November 2025
(Continued)

Statement of Trustees Responsibilities (continued)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have overall responsibility for ensuring that the Trust has an appropriate system of controls, financial and otherwise, which will provide reasonable assurance that:

a) the Trust is operating efficiently and effectively,
b) its assets are safeguarded against unauthorised use or disposition,
c) proper records are maintained and the financial information used is reliable
d) the Trust complies with relevant laws and regulations.

Financial Review

The Pro-Am Tournament was held on 6th June 2025. It generated almost £34,000 of income and operating costs were a bit under £26,000. Gift Aid and interest received was £536.This enabled the Trust to pay £10,000 to The Royal Surrey Charity, the nominated charity, leaving a deficit of £1,254 which was covered by the Trust's reserves. At 30th November 2025, the Trust was in a healthy financial position.

Reserves Policy

The reserves policy is to maintain sufficient reserves so as to ensure that future obligations can be met.

Future Operations and Developments

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

The Trust will continue to organise and run the West Surrey Golf Club Annual Pro-Am Tournament.

THE WEST SURREY GOLF CLUB CHARITABLE TRUST
Trustees' Annual Report

For the Year Ended 30th November 2025

(Continued)

Assets and Obligations

The net assets of the Trust are available and adequate to fulfil the obligations of the Trust.

Signed on behalf of the Trustees

A.M. Lloyd-Williams

Mark Lloyd-Williams Chairman

Approved by the Trustees on 21st January 2026

Statement of Financial Activities
For The Year Ended 30th November 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Incoming Resources	1		
Incoming resources from charitable activities			
Sponsorship, donations and entry fees		28,075	24,732
Draw, raffle and auction		5,920	12,240
		33,995	36,972
Other incoming resources			
Bank interest		49	74
Gift-Aid received		487	1,369
Other income		-	-
		536	1,443
Total Incoming Resources		34,531	38,415
Resources Expended			
Resources expended on charitable activities			
Prizes awarded to participants			
Amateur golfers		3,788	3,300
Professional golfers		8,752	8,520
Catering	4	7,517	7,202
Contribution towards administrative costs	4	500	500
Other costs		5,228	8,068
		25,785	27,590
Other Expenditure			
Donations to other charities		10,000	11,500
Total Resources Expended		35,785	39,090
Net Incoming/(Outgoing) Resources	2	(1,254)	(675)
Fund Balance brought forward at 1st December		6,071	6,746
Fund Balance carried forward at 30th November		4,817	6,071

THE WEST SURREY GOLF CLUB CHARITABLE TRUST
Balance Sheet
as at 30th November 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank		5,686	7,571
		5,686	7,571
Sundry accruals		(869)	(1,500)
		4,817	6,071
Net Assets		4,817	6,071
Represented by:			
Unrestricted Funds		4,817	6,071

THE WEST SURREY GOLF CLUB CHARITABLE TRUST

Notes to the Accounts

For The Year Ended 30th November 2025

1 Accounting Policies

(a) Basis of Accounting
The accounts are prepared under the historical cost convention and in accordance with approved Accounting Standards and the second edition of the Statement of Recommended Practice (FRS 102) issued in October 2019.

(b) Going Concern
The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

(c) Stocks
Stocks are valued at the lower of cost and net realisable value

(d) Recognition of Income
All income is recognised when there is evidence of entitlement, it has either been received or receipt is probable and its amount can be measured reliably.

2 Charitable Status

The Trust is registered as a charity, registration number 294664, and in consequence is exempt from taxation on income arising from and expended on its charitable activities.

3 Capital Commitments and Contingent Liabilities

There were no capital commitments and contingent liabilities at 30th November 2025 (2024 - Nil).

4 Related party transactions

The Trust paid £7,428 (2024 - £7,202) for catering and £500 (2024 - £500) as a contribution towards administration costs to the West Surrey Golf Club Company Limited. The Trustees are all directors of the West Surrey Golf Club Company Limited.