

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

UNAUDITED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2017

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

Chartered Accountants' Report to the Members on the Unaudited Accounts of the Argyll & Bute Area - Scottish Golf Union

In accordance with our engagement letter, we have prepared for your approval the accounts of Argyll & Bute Area - Scottish Golf Union for the year, set out on pages 1 to 2 from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to you, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Argyll & Bute Area - Scottish Golf Union and state those matters that we have agreed to state to you in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you, for our work or for this report.

You have approved the accounts for the year and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

Wylie & Bisset LLP
Accountants

Date:

168 Bath Street
Glasgow
G2 4TP

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

**Statement of Income and Expenditure
For the year ended 30th September 2017**

	2017		2016	
	£	£	£	£
<u>Income:</u>				
Subscriptions		8,277		8,616
Championship entry fees		1,800		1,192
SGU grants:				
Coaching grant		1,250		1,250
Sponsorship		750		-
Bank interest (net)		2		7
Clothing sales		20		60
		<u>12,099</u>		<u>11,125</u>
<u>Expenditure:</u>				
Championship costs	3,452		3,008	
Team championships	2,847		1,965	
Area Player Support	1,100		733	
Teams clothing and ties	523		449	
Meeting expenses	698		812	
Accountancy fee	342		355	
Secretarial expenses:				
Postage & stationery		112		50
Honorarium		1,320		1,320
Coaching		1,550		2,273
Software		192		261
Insurance		231		220
Bank charges		-		6
		<u>12,365</u>		<u>11,452</u>
Deficit for the year		<u><u>(266)</u></u>		<u><u>(327)</u></u>

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Balance Sheet as at 30th September 2017

	2017		2016	
	£	£	£	£
<u>Fixed Assets</u>				
Investment		1		1
		<u>1</u>		<u>1</u>
<u>Current Assets:</u>				
Stocks	238		450	
Bank	13,384		13,312	
Debtors	-		-	
	<u>13,622</u>		<u>13,762</u>	
<u>Current Liabilities:</u>				
Accruals	<u>(1,394)</u>		<u>(1,268)</u>	
		12,228		12,494
		<u>12,229</u>		<u>12,495</u>
<u>Represented by:</u>				
Funds held as at 1 October 2016		12,495		12,822
Deficit for the year		(266)		(327)
		<u>12,229</u>		<u>12,495</u>

In accordance with the engagement letter, we approve the accounts set out on pages 1 to 2. We acknowledge our responsibility for the accounts and for providing Wylie & Bisset LLP with all the information and explanations necessary for its compilation.

These accounts have been prepared in accordance with the micro-entity provisions.

Signature:

Name: Graham Bolton (Treasurer)

Date: