

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

UNAUDITED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2014

Wylie⁺ Bisset LLP

Chartered Accountants
Business & Tax Advisers

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

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

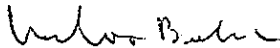
We have prepared the accounts of the Argyll & Bute Area - Scottish Golf Union on pages 1 to 2 from the accounting records and from information and explanations supplied to us.

This report is made to you in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on your behalf and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members for our work or for this report.

We have carried out this engagement in accordance with the best practice issued by the Institute of Chartered Accountants of Scotland and have complied with the guidance laid down by the Institute relating to members undertakings in the preparation of the accounts.

You have acknowledged on the balance sheet for the year ended 30 September 2014 your responsibility for the accounts.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



**Wylie & Bisset LLP
Accountants**

Date: 12/11/14

168 Bath Street
Glasgow
G2 4TP

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

Statement of Income and Expenditure
For the year ended 30th September 2014

	2014		2013	
	£	£	£	£
Income:				
Subscriptions		9,183		9,768
Championship entry fees		2,332		2,224
SGU grants:				
Team championships		500		500
Coaching grant		1,250		1,250
Sponsorship		625		300
Bank interest (net)		6		6
		<u>13,896</u>		<u>14,048</u>
Expenditure:				
Championship costs	4,872		4,837	
Team championships	1,941		1,941	
Area Player Support	1,790		986	
Teams clothing and ties	898		429	
Meeting expenses	823		1,179	
Accountancy fee	306		594	
Secretarial expenses:				
Postage & stationery	121		62	
Honorarium	1,320		1,320	
Coaching	2,465		2,304	
Software	212		160	
Insurance	190		175	
Bank charges	93		93	
		<u>15,031</u>		<u>14,080</u>
Deficit for the year		<u>(1,135)</u>		<u>(32)</u>

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

Balance Sheet as at 30th September 2014

	2014		2013	
	£	£	£	£
<u>Fixed Assets</u>				
Investment		<u>1</u>		<u>1</u>
<u>Current Assets:</u>				
Stocks	369		399	
Bank	<u>14,720</u>		<u>15,736</u>	
	15,089		16,135	
<u>Current Liabilities:</u>				
Accruals	<u>(2,140)</u>		<u>(2,051)</u>	
		12,949		14,084
		<u>12,950</u>		<u>14,085</u>
<u>Represented by:</u>				
Funds held as at 1 October 2013		14,085		14,117
Deficit for the year		(1,135)		(32)
		<u>12,950</u>		<u>14,085</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.

Signature: *G. Bolton*

Name: Graham Bolton (Treasurer)

Date: 12/11/14