

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

UNAUDITED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2018

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.com/frameworkforthe-preparation-of-accounts>. 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 ended 30 September 2018 and acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

We have not been instructed to carry out an audit or a review of the financial statements of Argyll & Bute Area - Scottish Golf Union. 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 statutory financial statements.

Wylie & Bisset LLP
Chartered Accountants

Date: 7.11.18

168 Bath Street
Glasgow
G2 4TP

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

Statement of Income and Expenditure
For the year ended 30th September 2018

	2018		2017	
	£	£	£	£
Income:				
Subscriptions		8,271		8,277
Championship entry fees		1,850		1,800
SGU grants:	Area Team Championships	275		-
	Coaching grant	1,250		1,250
Sponsorship		-		750
Bank interest		7		2
Back charges refund		1,609		-
Clothing sales		-		20
		<u>13,262</u>		<u>12,099</u>
Expenditure:				
Championship costs		3,994		3,452
Team championships		1,163		2,847
Area Player Support		-		1,100
Teams clothing and ties		620		523
Meeting expenses		874		698
Accountancy fee		379		342
Secretarial expenses:	Postage & stationery	75		112
	Honorarium	1,320		1,320
Coaching		1,591		1,550
Software		195		192
Insurance		240		231
		<u>10,450</u>		<u>12,365</u>
Surplus/(Deficit) for the year		<u><u>2,812</u></u>		<u><u>(266)</u></u>


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Balance Sheet as at 30th September 2018

	2018		2017	
	£	£	£	£
<u>Fixed Assets</u>				
Investment		1		1
		<u>1</u>		<u>1</u>
<u>Current Assets:</u>				
Stocks	226		238	
Bank	16,709		13,384	
	<u>16,935</u>		<u>13,622</u>	
<u>Current Liabilities:</u>				
Accruals	<u>(1,895)</u>		<u>(1,394)</u>	
		15,040		12,228
		<u>15,041</u>		<u>12,229</u>
<u>Represented by:</u>				
Funds held as at 1 October 2017		12,229		12,495
Surplus/(Deficit) for the year		2,812		(266)
		<u>15,041</u>		<u>12,229</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: 7.11.18