

**ARGYLL & BUTE AREA - SCOTTISH GOLF UNION**

**UNAUDITED ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2015**

## **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.org.uk/accountspreparationguidance>. 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.

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:

168 Bath Street  
Glasgow  
G2 4TP

**ARGYLL & BUTE AREA - SCOTTISH GOLF UNION**

**Statement of Income and Expenditure  
For the year ended 30th September 2015**

	<b>2015</b>		<b>2014</b>	
	£	£	£	£
<b><u>Income:</u></b>				
Subscriptions		9,132		9,183
ATC expenses refund		241		-
Championship entry fees		2,284		2,332
SGU grants:				
Team championships		500		500
Coaching grant		1,250		1,250
Sponsorship		650		625
Bank interest (net)		6		6
Fund Raising Ball raffle		20		-
		14,083		13,896
<b><u>Expenditure:</u></b>				
Championship costs	4,475		4,872	
Team championships	2,190		1,941	
Area Player Support	750		1,790	
Teams clothing and ties	791		898	
Meeting expenses	960		823	
Accountancy fee	343		306	
Secretarial expenses:				
Postage & stationery	50		121	
Honorarium	1,320		1,320	
Coaching	2,570		2,465	
SGU- AGM attendance	200		-	
Software	259		212	
Insurance	205		190	
Sundries	-		-	
Bank charges	98		93	
		14,211		15,031
Deficit for the year		(128)		(1,135)

**ARGYLL & BUTE AREA - SCOTTISH GOLF UNION**

**Balance Sheet as at 30th September 2015**

	2015		2014	
	£	£	£	£
<b><u>Fixed Assets</u></b>				
Investment		1		1
		<u>1</u>		<u>1</u>
<b><u>Current Assets:</u></b>				
Stocks	310		369	
Bank	13,902		14,720	
Debtors	144		-	
	<u>14,356</u>		<u>15,089</u>	
<b><u>Current Liabilities:</u></b>				
Accruals	<u>(1,535)</u>		<u>(2,140)</u>	
		12,821		12,949
		<u>12,822</u>		<u>12,950</u>
<b><u>Represented by:</u></b>				
Funds held as at 1 October 2014		12,950		14,085
Deficit for the year		(128)		(1,135)
		<u>12,822</u>		<u>12,950</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:

Name: Graham Bolton (Treasurer)

Date: