

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

UNAUDITED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2009

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

**Statement of Income and Expenditure
For the year ended 30th September 2009**

	2009		2008	
	£	£	£	£
<u>Income:</u>				
Subscriptions		10,103		10,314
Championship Entry Fees		2,606		1,978
SGU Grants:				
Team Championships		1,535		1,850
Coaching Grant		1,250		1,250
Sponsorship		300		-
Other Fundraising		52		-
Clothing Sales		283		-
AGM Refund		160		-
Bank Interest (net)		51		352
		<u>16,340</u>		<u>15,744</u>
<u>Expenditure:</u>				
Championship Costs	4,840		3,454	
Team Championships	3,636		3,789	
Teams Clothing and Ties	805		1,317	
Meeting Expenses	1,512		767	
Accountancy Fee	236		223	
Secretarial Expenses:				
Post, Stationery	77		26	
Honorary	1,320		1,320	
Coaching	3,368		1,602	
Depreciation	84		114	
Insurance	127		115	
Sundries	91		75	
Bank Charges	98		86	
		<u>16,195</u>		<u>12,888</u>
Surplus for the Year		<u><u>145</u></u>		<u><u>2,856</u></u>

ARGYLL & BUTE AREA - SCOTTISH GOLF UNION

Balance Sheet as at 30th September 2009

	2009		2008	
	£	£	£	£
<u>Fixed Assets</u>				
Plant & Machinery		-		84
<u>Current Assets:</u>				
Stocks	317		590	
Prepayment	-		-	
Bank	<u>16,177</u>		<u>17,735</u>	
	<u>16,494</u>		<u>18,325</u>	
<u>Current Liabilities:</u>				
Accruals	<u>(543)</u>		<u>(2,602)</u>	
		15,952		15,723
		<u>15,952</u>		<u>15,807</u>
<u>Represented by:</u>				
Capital account as at 1 October 2008		15,807		12,951
Surplus for the Year		145		2,856
		<u>15,952</u>		<u>15,807</u>

In accordance with the engagement letter we approve the accounts as set out on pages 1 - 2. We acknowledge our responsibility for the accounts and for providing Wylie & Bisset LLP with all information and explanations necessary for their completion.

Signature:

Name: Graham Bolton (Treasurer)

Date:

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 2009 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
Chartered Accountants
168 Bath Street
GLASGOW
G2 4TP**