

CHESHIRE GOLF LIMITED

(A Company limited by guarantee)

Registration number - 08166406

Annual Report and Unaudited Financial Statements

for the Year Ended 31st October 2025

CHESHIRE GOLF LIMITED

Directors' Report for the Year Ended 31st October 2025

The directors present their report and the financial statements for the year ended 31st October 2025

Directors of the Company during the year were as follows:

Mr C W McCurdy
Mr D A Kimpton
Mr S M Neil
Mr J Sims
Ms J C Payne
Ms C Hornsby
Mr J Salt (appointed 4th February 2025)
Mr R Hamilton (appointed 3rd September 2025)
Mr J Dixon (appointed 14th November 2025)
Mr M De Vos (ceased 4th February 2025)
Ms T McGregor (ceased 31st July 2025)

Company Secretary - Mr S Doughty

Assistant Co Secretary - Ms A Baumber

Registered Office Cheshire Golf Ltd
c/o Chester Golf Club
Curzon Park North
Chester
CH4 8AR

Principal activity

The principal activity of the company is to further the interests of amateur golf in Cheshire, maintain the system of handicapping and to encourage and develop to County and International standard.

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on and signed on its behalf by :

.....
Mr C W McCurdy
Chairperson

CHESHIRE GOLF LIMITED

Profit and Loss Account for the Year Ended 31st October 2025

	2025	2024
	£	£
Turnover	754,459	730,357
Cost of Sales	685,680	619,463
Gross surplus	68,779	110,894
Administrative expenses	-146,238	-115,720
Other operating income	13,000	98,704
Operating surplus (deficit)	-64,459	93,878
Income from Investments	1,653	1,653
Other interest receivable	4,084	6,601
	<u>5,737</u>	<u>8,254</u>
Surplus (deficit) before tax	-58,722	102,132
Taxation	1,306	1,185
Surplus (deficit) for the year	-60,028	100,947
Surplus (deficit) on revaluation of assets	1,754	83,846
Total Comprehensive surplus (deficit) for the year	-58,274	184,793

The above results were derived from continuing operations.

CHESHIRE GOLF LIMITED

Balance Sheet as at 31st October 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	3	114,093	94,030
Current assets			
Stocks	5	2,968	2,000
Debtors	6	54,429	36,858
Other assets		25,467	23,713
Cash at bank		236,382	<u>358,188</u>
		319,246	<u>420,759</u>
Creditors: Amounts falling due within one year	7	75,443	98,619
Net current assets		243,803	322,140
Net assets		<u>357,896</u>	<u>416,170</u>
Reserves			
Revaluation reserve		87,532	87,532
Retained earnings		270,364	328,638
Surplus		<u>357,896</u>	<u>416,170</u>

For the financial year ending 31st October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on _____ and signed on its behalf by :

.....
Mr D A Kimpton FCCA
Finance Director

CHESHIRE GOLF LIMITED

Notes to the Unaudited Financial Statements for the Year Ended 31st October 2025

1 Accounting policies

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities- 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006 (as applicable to the small companies' regime).

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Turnover comprises of fee income collected from member clubs.

The company is a mutual trading entity. Corporation tax is chargeable on investment income only.

Tangible assets are stated at cost less depreciation or impairment losses.

Depreciation is charged to write off the cost of assets over their estimated useful lives :

Fixtures and fittings	20% straight line
Computer equipment	33% straight line
Motor Vehicles	£5000 per annum

The value of the Trophies were revalued on 12th June 2024 by an independent valuer, C M Palmer.

Investments are stated at valuation.

Cash comprise cash in current bank account or on short term bank deposit account.

2 Staff numbers

The average number of persons employed by the company during the year was 2 (2024 -2).

CHESHIRE GOLF LIMITED

Notes to the Unaudited Financial Statements for the Year Ended 31st October 2025

3 Tangible assets

	M	Vehicle	Fix & Fit	Trophies	Computers	Total
	£	£	£	£	£	£
Cost or valuation						
At 1st Nov 2024		0	7,604	92,600	3,006	103,210
Additions		20,520	0	0	827	21,347
At 31st Oct 2025		20,520	7,604	92,600	3,833	124,557
Depreciation						
At 1st Nov 2024		0	6,184	0	2,996	9,180
Charge for the year		1,000	284	0	0	1,284
At 31st Oct 2025		1,000	6,468	0	2,996	10,464
Carrying amount						
At 31st Oct 2025		19,520	1,136	92,600	837	114,093
At 31st Oct 2024		0	1,420	92,600	10	94,030

4 Listed Investments

	2025	2024
	£	£
Cost or valuation		
At 1st Nov 2024	23,713	22,967
Revaluations	1,754	746
At 31st Oct 2025	25,467	23,713

5 Stocks

Kit and clothing	2,968	2,000
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6 Debtors

Fees due from member clubs	52,429	36,858
Prepaid Van Insurance	2,000	0
	54,429	36,858

7 Creditors: amounts falling due within one year

Taxation and PAYE	2,423	1,254
Accruals	3,000	5,107
Fees due to England Golf	70,020	92,258
	75,443	98,619

CHESHIRE GOLF LIMITED

Detailed Profit and Loss Account for the Year Ended 31st October 2025

	2025	2024
	£	£
Turnover	754,459	730,357
Cost of Sales	685,680	619,463
Gross surplus	68,779	110,894
Administrative expenses		
Employment costs	66,845	47,894
Establishment costs	12,525	11,108
General administrative expenses	65,459	56,191
Finance charges	125	63
Depreciation	1,284	464
	146,238	115,720
Other operating income	13,000	98,704
Operating surplus (deficit)	-64,459	93,878
Income from Investments	1,653	1,653
Other interest receivable	4,084	6,601
	5,737	8,254
Surplus (deficit) before tax	-58,722	102,132
Taxation	1,306	1,185
Surplus (deficit) for the year	-60,028	100,947
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Total Comprehensive surplus (deficit) for the year	-58,274	184,793

CHESHIRE GOLF LIMITED

Detailed Profit and Loss Account for the Year Ended 31st October 2025

	2025	2024
	£	£
Turnover		
Club subscriptions England Golf	425,072	403,641
Club subscriptions Cheshire	266,225	235,743
Club subscriptions CCLGA	0	36,290
Life membership subscriptions	1,450	525
Sponsorship	700	3,785
Competition income	61,012	50,373
	<hr/> 754,459	<hr/> 730,357
Cost of sales		
Club subscriptions paid to England Golf	425,072	405,858
Club subscriptions CCLGA	0	29,462
Competition expenditure	68,517	72,042
County teams	49,320	17,409
Junior teams	34,973	11,368
Senior teams	25,271	11,738
Coaching	56,892	56,624
Banners , flags, tee markers etc	14,994	0
County logo embossed golf balls	6,638	0
Grants	1,437	3,874
County dinner	5,218	1,344
Venue hire / Roadshow costs	2,348	0
Unification costs (income)	-5,000	9,744
	<hr/> 685,680	<hr/> 619,463
Employment costs		
Secretarial	46,232	41,332
Other	19,051	5,000
Staff pensions	1,562	1,562
	<hr/> 66,845	<hr/> 47,894
Establishment costs		
Rent	6,600	6,600
Insurance	5,925	4,508
	<hr/> 12,525	<hr/> 11,108

CHESHIRE GOLF LIMITED

Detailed Profit and Loss Account for the Year Ended 31st October 2025

	2025	2024
	£	£
General administrative expenses		
Telephone	2,127	1,748
Computer software and IT maintenance	3,329	2,905
Printing, postage and stationery	2,130	508
Subscriptions	8,006	6,636
Conferences	0	8,600
Sundry expenses	414	187
Player and Team awards	3,371	2,240
Presidents allowance and golf day	3,188	3,000
Loss due to online deception	0	2,790
Team clothing and kit	34,513	13,759
Trophies and engraving	1,224	6,512
Advertising	0	3,630
Accountancy and payroll fees	3,703	5,226
Legal and professional fees	1,060	450
EG Awards dinner and 750th match cost	2,394	0
	<u>65,459</u>	<u>56,191</u>
Finance charges		
Bank charges	<u>125</u>	<u>63</u>
Depreciation		
Depreciation	<u>1,284</u>	<u>464</u>
Other operating income		
Grants general	2,000	2,000
Grants England Golf	11,000	25,037
Assets received on Ladies Golf merger	0	71,423
Other	0	244
	<u>13,000</u>	<u>98,704</u>
Income from investments		
Income from listed investments	<u>1,653</u>	<u>1,653</u>
Other interest receivable		
Bank interest receivable	<u>4,084</u>	<u>6,601</u>