

**REGISTERED NUMBER: 00983170 (England and Wales)**

**Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**Scarborough North Cliff**  
**Golf Club Limited**

**Scarborough North Cliff  
Golf Club Limited (Registered number: 00983170)**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Company Information</b>	1
<b>Chairman's Report</b>	2
<b>Balance Sheet</b>	3
<b>Notes to the Financial Statements</b>	4

**Scarborough North Cliff  
Golf Club Limited**

**Company Information  
for the Year Ended 31 March 2022**

**Directors:**

I D Ellard  
D P Parrott  
E Paterson  
S W Boddy  
M Brooke  
P J Brookes  
C Glaves  
P Murray  
A R Owenson  
H N Pomfret  
C P Stanley  
D J Trenham

**Secretary:**

J Duck

**Registered office:**

North Cliff Avenue  
Burniston Road  
Scarborough  
North Yorkshire  
YO12 6PP

**Registered number:**

00983170 (England and Wales)

**Auditors:**

Ashby Berry Coulsons Limited  
Statutory Auditor  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

**Scarborough North Cliff  
Golf Club Limited (Registered number: 00983170)**

**Chairman's Report  
for the Year Ended 31 March 2022**

It gives me great pleasure to present my report for the year ending 31st of March 2022.

Firstly, I would like to thank John Titley for his 5 years of service as chairman. Hopefully, I can continue his good work and help the club grow.

Thanks go to this year's outgoing captain Howard Pomfret who has seen things slowly get back to some normality and I know he has kept you all informed with his regular Captain's blog.

I know your President Chris Stanley is looking forward to his term in office and for those who missed it he entertained us regally on his Presidents night.

I would also like to welcome your incoming captain Michael Brookes who I know is looking forward to his term in office, let's try and support Michael through his year.

Golf wise this year the club has done very well with Simon Boddy and his young team of Jack Northgraves and Tom Benson winning the east riding team championship and bringing it back to North Cliff for the first time in 40 years. Jack, Tom and Clare Pickering have all represented Yorkshire through this year as well.

Membership continues to hold up well and we are above budget on members with an influx of youth members which bodes well for the club if we can keep this going.

Financially the club is stable, but we must continue to press forward to increase revenues wherever we can. We have seen an increase in weddings, funerals and private bookings as the club is proving a popular venue.

I would like to thank all the members of the committee who have worked hard through the year at various outside events like Scalby fair and the Brunswick sporting event also in assisting setting up functions and then putting the room back into its normal state.

Our caterer Pete Kirby has kept us supplied with food throughout the year and continues to cater very well for all the functions the club puts on.

I would like to thank Joanne our club manager ably assisted by Dave Parrott who work hard throughout the year to make all the above run smoothly.

Finally, I would like to thank you the members for all your support throughout the year in competitions and functions and also helping out with various tasks around the course.

Dave Ellard  
Chairman

**Scarborough North Cliff  
Golf Club Limited (Registered number: 00983170)**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	4		168,364		203,914
Investments	5		<u>1</u>		<u>1</u>
			168,365		203,915
<b>Current assets</b>					
Stocks		3,824		4,140	
Debtors	6	36,609		29,347	
Cash at bank and in hand		<u>158,964</u>		<u>186,594</u>	
		199,397		220,081	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>134,075</u>		<u>119,608</u>	
<b>Net current assets</b>			<u>65,322</u>		<u>100,473</u>
<b>Total assets less current liabilities</b>			233,687		304,388
<b>Creditors</b>					
Amounts falling due after more than one year	8		<u>35,000</u>		<u>43,333</u>
<b>Net assets</b>			<u>198,687</u>		<u>261,055</u>
<b>Reserves</b>					
Club development fund	10		6,491		9,736
Income and expenditure account	10		<u>192,196</u>		<u>251,319</u>
			<u>198,687</u>		<u>261,055</u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 September 2022 and were signed on its behalf by:

I D Ellard - Director

The notes form part of these financial statements

**Scarborough North Cliff  
Golf Club Limited (Registered number: 00983170)**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. Statutory information**

Scarborough North Cliff Golf Club Limited is a private company, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page. The company is limited by guarantee and consequently does not have any share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

**2. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about Scarborough North Cliff Golf Club Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Turnover**

The turnover and other operating income arises from the usual activities of a golf club. This primarily includes membership subscriptions received as well as other golf and advertising related income during the year. Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts.

Donations towards revenue and capital expenditure are recognised at the point at which the related expenditure is incurred.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Course and greenkeeping equipment	- 12.5% on cost
Clubhouse furnishings and equipment	- 5 - 12.5% on cost
Borehole	- 10% on cost
Carpark	- 10% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

**Scarborough North Cliff  
Golf Club Limited (Registered number: 00983170)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. Accounting policies - continued**

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Provisions**

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**Tax**

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Employee benefits**

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. Although the company does not operate a pension scheme for its employees, it makes contributions on behalf of employees to their personal pension scheme. Contributions are charged to the income and expenditure account as they become payable.

**Government grants**

Grants of a revenue nature are credited to the income statement in the period to which they relate, Government grants are presented separately and disclosed in Other operating income in the income statement, Other operating income in the year comprises the UK Government assistance provided through Coronavirus job Retention Scheme during the Covid-19 pandemic.

**3. Employees and directors**

The average number of employees during the year was 7 (2021 - 6) .

**Scarborough North Cliff  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**4. Tangible fixed assets**

	<b>Course and greenkeeping equipment £</b>	<b>Clubhouse furnishings and equipment £</b>	<b>Borehole £</b>	<b>Carpark £</b>	<b>Totals £</b>
<b>Cost</b>					
At 1 April 2021	511,997	336,817	6,835	48,124	903,773
Additions	-	3,981	-	-	3,981
At 31 March 2022	<u>511,997</u>	<u>340,798</u>	<u>6,835</u>	<u>48,124</u>	<u>907,754</u>
<b>Depreciation</b>					
At 1 April 2021	431,967	212,935	6,834	48,123	699,859
Charge for year	21,445	18,086	-	-	39,531
At 31 March 2022	<u>453,412</u>	<u>231,021</u>	<u>6,834</u>	<u>48,123</u>	<u>739,390</u>
<b>Net book value</b>					
At 31 March 2022	<u>58,585</u>	<u>109,777</u>	<u>1</u>	<u>1</u>	<u>168,364</u>
At 31 March 2021	<u>80,030</u>	<u>123,882</u>	<u>1</u>	<u>1</u>	<u>203,914</u>

**5. Fixed asset investments**

	<b>Shares in group undertakings £</b>
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	<u>1</u>
<b>Net book value</b>	
At 31 March 2022	<u>1</u>
At 31 March 2021	<u>1</u>

**6. Debtors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Amounts owed by group undertakings	32,705	19,381
Other debtors	-	1,507
Prepayments and accrued income	3,904	8,459
	<u>36,609</u>	<u>29,347</u>



**Scarborough North Cliff  
Golf Club Limited (Registered number: 00983170)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Bank loans and overdrafts	7,500	6,667
Trade creditors	14,271	10,967
Taxation and social security	3,293	2,727
Other creditors	109,011	99,247
	<u>134,075</u>	<u>119,608</u>

**8. Creditors: amounts falling due after more than one year**

	2022	2021
	£	£
Bank loans	<u>35,000</u>	<u>43,333</u>

**9. Leasing agreements**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	80,000	80,000
Between one and five years	240,000	320,000
	<u>320,000</u>	<u>400,000</u>

**10. Reserves**

	Income and expenditure account £	Club development fund £	Totals £
At 1 April 2021	251,319	9,736	261,055
Deficit for the year	(62,368)		(62,368)
Transfer	3,245	(3,245)	-
At 31 March 2022	<u>192,196</u>	<u>6,491</u>	<u>198,687</u>

The club development fund is a non statutory reserve where the members have designated funds raised from the Centenary Year. These funds were used to renovate the gents dressing room. The reserve is reducing every year to match the depreciation on the capitalisation of the renovation works. The reserve is to be written off over the next two years at £3,245 per annum.

**Scarborough North Cliff  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. Disclosure under Section 444(5B) of the Companies Act 2006**

The Report of the Auditors was unqualified.

Timothy Jones FCA (Senior Statutory Auditor)  
for and on behalf of Ashby Berry Coulsons Limited

**12. Capital commitments**

	<b>2022</b>	2021
	<b>£</b>	£
Contracted but not provided for in the financial statements	<u><b>46,284</b></u>	<u>-</u>

**13. Related party disclosures**

During the year the company received a gift aid donation from Scarborough North Cliff Golf Club Trading Company Limited totalling £60,391 (2021 - £95,759). At the year end the total amount owed from Scarborough North Cliff Golf Club Trading Company Limited was £32,705 (2021 - £19,381) and is included within debtors due within one year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.