

**Report of the Directors and**  
**Financial Statements for the Year Ended 31 December 2009**  
**for**  
**Golf Union of Wales**

Dunn & Ellis  
Chartered Accountants/Registered Auditors  
Chartered Accountants  
Adeilad St David's Building  
Stryd Lombard Street  
Porthmadog  
Gwynedd  
LL49 9AP

**Golf Union of Wales**

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**for the Year Ended 31 December 2009**

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**Golf Union of Wales**

**Company Information**  
**for the Year Ended 31 December 2009**

<b>DIRECTORS:</b>	Mr A M Ingram Mrs R L Fleet Mrs J M Ganz Ms E Pierce Mr N H Niblett Mr A G Bates Mr E W Lloyd Mrs P Valentine
<b>SECRETARY:</b>	Mr R Dixon
<b>REGISTERED OFFICE:</b>	Catsash Newport Gwent NP18 1JQ
<b>REGISTERED NUMBER:</b>	6027404 (England and Wales)
<b>SENIOR STATUTORY AUDITOR:</b>	Clive T Brown
<b>AUDITORS:</b>	Dunn & Ellis Chartered Accountants/Registered Auditors Chartered Accountants Adeilad St David's Building Stryd Lombard Street Porthmadog Gwynedd LL49 9AP

## **Golf Union of Wales**

### **Report of the Directors for the Year Ended 31 December 2009**

The directors present their report with the financial statements of the company for the year ended 31 December 2009.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of the administration of Golf in Wales and related activities

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 January 2009 to the date of this report.

Mr A M Ingram  
Mrs R L Fleet  
Mrs J M Ganz  
Ms E Pierce  
Mr N H Niblett  
Mr A G Bates

Other changes in directors holding office are as follows:

Dr P H Dixon - resigned 28 February 2009  
Mrs J F G Turner - resigned 28 February 2009  
Mr E W Lloyd - appointed 1 March 2009  
Mrs P Valentine - appointed 1 March 2009

#### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

#### **AUDITORS**

The auditors, Dunn & Ellis, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**Golf Union of Wales**

**Report of the Directors**  
**for the Year Ended 31 December 2009**

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

**ON BEHALF OF THE BOARD:**

.....  
Mr R Dixon - Secretary

Date: .....

## **Report of the Independent Auditors to the Members of Golf Union of Wales**

We have audited the financial statements of Golf Union of Wales for the year ended 31 December 2009 on pages six to ten. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2009 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Members of  
Golf Union of Wales**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements and the Report of the Directors in accordance with the small companies regime.

Clive T Brown (Senior Statutory Auditor)  
for and on behalf of Dunn & Ellis  
Chartered Accountants/Registered Auditors  
Chartered Accountants  
Adeilad St David's Building  
Stryd Lombard Street  
Porthmadog  
Gwynedd  
LL49 9AP

Date: .....

**Golf Union of Wales**

**Profit and Loss Account**  
**for the Year Ended 31 December 2009**

	Notes	31.12.09	31.12.08
		£	£
<b>TURNOVER</b>		<b>67,389</b>	66,659
Cost of sales		<u>68,592</u>	<u>77,416</u>
<b>GROSS LOSS</b>		<b>(1,203)</b>	(10,757)
Administrative expenses		<u>770,001</u>	<u>831,469</u>
		<b>(771,204)</b>	(842,226)
Other operating income		<u>814,439</u>	<u>796,563</u>
<b>OPERATING PROFIT/(LOSS)</b>	2	<b>43,235</b>	(45,663)
Profit/loss on sale of invest		<u>-</u>	<u>2,447</u>
		<b>43,235</b>	(48,110)
Income from fixed asset investments		<b>4,362</b>	650
Interest receivable and similar income		<u>445</u>	<u>14,841</u>
		<b>4,807</b>	<u>15,491</u>
		<b>48,042</b>	(32,619)
Interest payable and similar charges		<u>2,982</u>	<u>3,966</u>
<b>PROFIT/ (LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>45,060</b>	(36,585)
Tax on profit/(loss) on ordinary activities	3	<u>93</u>	<u>2,105</u>
<b>PROFIT/ (LOSS) FOR THE FINANCIAL YEAR AFTER TAXATION</b>		<b><u>44,967</u></b>	<b><u>(38,690)</u></b>

The notes form part of these financial statements



**Golf Union of Wales**

**Balance Sheet**  
**31 December 2009**

		31.12.09		31.12.08	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>143,670</b>		150,517
Investments	5		<b><u>69,254</u></b>		<u>64,892</u>
			<b>212,924</b>		215,409
<b>CURRENT ASSETS</b>					
Stocks	6	<b>26,459</b>		24,510	
Debtors	7	<b>37,761</b>		56,177	
Cash at bank and in hand		<b><u>256,960</u></b>		<u>206,258</u>	
		<b>321,180</b>		286,945	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<b><u>83,389</u></b>		<u>89,682</u>	
<b>NET CURRENT ASSETS</b>			<b><u>237,791</u></b>		<u>197,263</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>450,715</b>		412,672
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		<b><u>10,000</u></b>		<u>12,500</u>
<b>NET ASSETS</b>			<b><u>440,715</u></b>		<u>400,172</u>
<b>ACCUMULATED FUND</b>					
Restricted funds-GDW	10		<b>52,813</b>		57,237
Profit and loss account	10		<b><u>387,902</u></b>		<u>342,935</u>
			<b><u>440,715</u></b>		<u>400,172</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on ..... and were signed on its behalf by:

.....  
Mrs R L Fleet - Director

.....  
Mr A G Bates - Director

The notes form part of these financial statements

## Golf Union of Wales

### Notes to the Financial Statements for the Year Ended 31 December 2009

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

##### **Tangible fixed assets**

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

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost, 20% on cost and 15% on cost

##### **Stocks**

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

##### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

#### 2. OPERATING PROFIT/(LOSS)

The operating profit (2008 - operating loss) is stated after charging:

	<b>31.12.09</b>	31.12.08
	<b>£</b>	£
Depreciation - owned assets	<b>16,323</b>	18,815
Loss on disposal of fixed assets	<b>1,540</b>	-
EGA & other expenses (Note 10)	<b>21,166</b>	17,305
Pension costs	<b><u>22,025</u></b>	<u>18,411</u>
Directors' remuneration and other benefits etc	<u>-</u>	<u>-</u>

#### 3. TAXATION

##### **Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows:

	<b>31.12.09</b>	31.12.08
	<b>£</b>	£
Current tax:		
UK corporation tax	<u><b>93</b></u>	<u>2,105</u>
Tax on profit/(loss) on ordinary activities	<u><b>93</b></u>	<u>2,105</u>

**Golf Union of Wales**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2009**

4. **TANGIBLE FIXED ASSETS**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2009	180,700	175,853	356,553
Additions	-	15,015	15,015
Disposals	-	<u>(22,159)</u>	<u>(22,159)</u>
At 31 December 2009	<u>180,700</u>	<u>168,709</u>	<u>349,409</u>
<b>DEPRECIATION</b>			
At 1 January 2009	50,596	155,439	206,035
Charge for year	3,614	12,709	16,323
Eliminated on disposal	-	<u>(16,619)</u>	<u>(16,619)</u>
At 31 December 2009	<u>54,210</u>	<u>151,529</u>	<u>205,739</u>
<b>NET BOOK VALUE</b>			
At 31 December 2009	<u>126,490</u>	<u>17,180</u>	<u>143,670</u>
At 31 December 2008	<u>130,104</u>	<u>20,414</u>	<u>150,518</u>

The freehold land and buildings are subject to a right of pre-emption in favour of the Celtic Manor Hotel Limited, which is operative in the event of the Union seeking to dispose of the property.

5. **FIXED ASSET INVESTMENTS**

	<b>Listed investments £</b>
<b>COST</b>	
At 1 January 2009	64,892
Additions	<u>4,362</u>
At 31 December 2009	<u>69,254</u>
<b>NET BOOK VALUE</b>	
At 31 December 2009	<u>69,254</u>
At 31 December 2008	<u>64,892</u>

The Fixed asset Investments represent a portfolio of investments held by the Welsh Ladies Golf Union and transferred to the Golf Union of Wales. In accordance with generally accepted accounting practice, the investments are stated at cost in the accounts. Income from the portfolio together with gains/losses on sale of investments is taken to the income and expenditure account.

6. **STOCKS**

	<b>31.12.09</b>	31.12.08
	<b>£</b>	£
Stocks	<u>26,459</u>	<u>24,510</u>

**Golf Union of Wales**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2009**

7.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.09</b>	31.12.08
		£	£
	Trade debtors	<b>36,064</b>	56,123
	Other debtors	<b>1,697</b>	54
		<b><u>37,761</u></b>	<b><u>56,177</u></b>
8.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.09</b>	31.12.08
		£	£
	Bank loans and overdrafts	<b>2,500</b>	2,500
	Trade creditors	<b>18,949</b>	58,927
	Taxation and social security	<b>4,681</b>	3,179
	Other creditors	<b>57,259</b>	25,076
		<b><u>83,389</u></b>	<b><u>89,682</u></b>
9.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>31.12.09</b>	31.12.08
		£	£
	Bank loans	<b><u>10,000</u></b>	<b><u>12,500</u></b>

The loan from the Royal & Ancient Golf Club of St Andrew is interest free and is repayable in equal annual instalments over 20 years. The final instalment being due for repayment in 2014.

10.	<b>ACCUMULATED FUND</b>	<b>Profit and loss account</b>	<b>Restricted funds-GDW</b>	<b>Totals</b>
		£	£	£
	At 1 January 2009	<b>342,935</b>	<b>57,237</b>	<b>400,172</b>
	Golf Union of Wales profit for the year	<b>44,967</b>		<b>44,967</b>
	Golf Development Wales deficit for the year	<b>-</b>	<b>(4,424)</b>	<b>(4,424)</b>
	At 31 December 2009	<b><u>387,902</u></b>	<b><u>52,813</u></b>	<b><u>440,715</u></b>

The accumulated fund brought forward represents the accumulated funds of the Welsh Golf Union and the Welsh Ladies Golf Union. The two Unions merged on 1st January 2007. The funds brought forward have been adjusted to restate the Listed Investments at cost.

**Golf Union of Wales****Detailed income and Expenditure Account  
for the Year Ended 31 December 2009**

	31.12.09		31.12.08	
	£	£	£	£
<b>Turnover</b>				
Entrance fees- Men's domestic	42,650		41,447	
Entrance fees-Ladies domestic	<u>24,739</u>		<u>25,212</u>	
		<b>67,389</b>		66,659
<b>Cost of sales</b>				
Expenses- Men's domestic	42,863		52,609	
Expenses-Ladies domestic	<u>25,729</u>		<u>24,807</u>	
		<b>68,592</b>		<u>77,416</u>
<b>GROSS LOSS</b>		<b>(1,203)</b>		(10,757)
<b>Other income</b>				
Sundry receipts	364		4,956	
Subscriptions (Note 1)	528,525		530,431	
Sponsorship (Note 2)	32,275		31,894	
Insurance commissions	2,165		380	
Dragon Brooches	(740)		389	
Grants received (Note 3)	251,850		228,513	
Other fixed asset invest - FII	4,362		650	
Deposit account interest	<u>445</u>		<u>14,841</u>	
		<b>819,246</b>		<u>812,054</u>
		<b>818,043</b>		801,297
<b>Expenditure</b>				
Rates and water	7,060		7,339	
Insurance	6,045		6,164	
Heat & light	3,461		2,792	
Repairs to property	4,064		8,258	
Wages	194,464		196,100	
Pensions	22,025		18,411	
Euro Men's' Team less provision	(5,585)		5,000	
Telephone	4,776		6,199	
Post and stationery	13,910		17,652	
Motor and travelling expenses	14,872		2,771	
Computer repairs and maintenance	21,794		17,555	
Contribution GDW	24,000		24,000	
Olympic bid	1,197		-	
Meetings expenses	11,578		12,361	
Household and cleaning	972		1,005	
Talent sports award expenses	8,920		-	
Gifts and samples	1,609		1,195	
Sundry expenses	4,217		3,216	
Union colours and clothing	2,975		22,211	
Training & subscriptions	18,204		13,557	
Coaching and Squads (Note 7)	163,532		163,841	
Accountancy	2,415		3,278	
Legal and professional fees	42		-	
Men's' Int'l events (Note 4)	92,300		142,840	
Ladies' Int'l events (Note 5)	64,358		70,686	
Committee expenses (Note 6)	<u>42,132</u>		<u>47,520</u>	
Carried forward	<b>725,337</b>	<b>818,043</b>	793,951	801,297

This page does not form part of the statutory financial statements

**Golf Union of Wales**

**Detailed income and Expenditure Account  
for the Year Ended 31 December 2009**

	31.12.09		31.12.08	
	£	£	£	£
Brought forward	725,337	818,043	793,951	801,297
EGA & other expenses (Note 10)	21,166		17,305	
Historical debtors written off	<u>4,176</u>		<u>-</u>	
		<u>750,679</u>		<u>811,256</u>
		67,364		(9,959)
<b>Finance costs</b>				
Bank charges	1,459		1,398	
Leasing	<u>2,982</u>		<u>3,966</u>	
		<u>4,441</u>		<u>5,364</u>
		62,923		(15,323)
<b>Depreciation</b>				
Freehold property	3,614		3,614	
Plant and machinery	1,962		-	
Fixtures and fittings	3,898		2,400	
Motor vehicles	4,332		9,874	
Computer equipment	<u>2,517</u>		<u>2,927</u>	
		<u>16,323</u>		<u>18,815</u>
		46,600		(34,138)
<b>Loss on disposal of fixed assets</b>				
Motor vehicles		<u>1,540</u>		<u>-</u>
		45,060		(34,138)
<b>Exceptional items</b>				
Profit/loss on sale of invest		<u>-</u>		<u>2,447</u>
<b>NET PROFIT/ (LOSS)</b>		<u>45,060</u>		<u>(36,585)</u>

This page does not form part of the statutory financial statements

## Golf Development Wales

### Detailed income and Expenditure Account for the Year Ended 31 December 2009

	31.12.09		31.12.08	
	£	£	£	£
<b>Income</b>				
UKCC coaching implementation	44,000		25,500	
SCW-Golf Development	160,000		160,000	
Sundry receipts	-		2,500	
R & A Women and Girls grant	9,500		-	
Golf Foundation	24,000		24,000	
Sports match grants	38,892		16,708	
European tour	7,240		6,463	
Sponsorship	10,500		10,200	
Golf Union of Wales	24,000		24,000	
Deposit account interest	-		445	
	<u>          </u>		<u>          </u>	
		<b>318,132</b>		<b>269,816</b>
		<b>318,132</b>		<b>269,816</b>
<b>Expenditure</b>				
Rates and water	1,577		3,054	
Insurance	1,986		2,039	
Wages	92,628		85,560	
Pensions	11,741		6,545	
Telephone	2,698		3,033	
Post and stationery	4,100		3,106	
Travelling	5,085		5,815	
Motor expenses	12,851		9,683	
Training	579		508	
Computers and software	2,202		1,037	
Meeting expenses	493		109	
Sundry expenses	1,303		4,325	
UK Coach coordinator	24,000		24,605	
Coach education programme	12,668		-	
Accountancy	-		511	
Coaching conference 2009	25,488		-	
Special project funding	81,016		59,487	
Clothing costs	50		934	
Sports match expenditure	38,593		16,708	
Criminal records/child protection	3,158		5,871	
Merger of Unions costs	-		90	
Donations	-		180	
	<u>          </u>		<u>          </u>	
		<b>322,216</b>		<b>233,200</b>
		<b>(4,084)</b>		<b>36,616</b>
<b>Finance costs</b>				
Bank charges	338		462	
Bank interest	2		-	
	<u>          </u>		<u>          </u>	
		<b>340</b>		<b>462</b>
<b>NET (LOSS)/PROFIT</b>		<b><u>(4,424)</u></b>		<b><u>36,154</u></b>

Neither this page nor the following notes form part of these financial statements

**Golf Union of Wales**

**Notes to the Detailed Income and Expenditure account  
for the year ended 31st December, 2009**

	<b><u>2009</u></b>	<b>2008</b>
<b>1 <u>Subscriptions</u></b>		
Full members	484,764	484,020
Country members	22,779	26,924
Junior members	35,149	34,965
Individual members	3,930	4,480
	<hr/> 546,622	<hr/> 550,389
Less:- Ladies Golf Union	18,098	19,958
	<hr/> 528,524	<hr/> 530,431
<b>2 <u>Sponsorship</u></b>		
Magners Welsh Handicap Team Championship	12,275	9,375
PING Mixed Foursomes	5,000	5,000
Towergate	15,000	15,000
The Vale Welsh Junior Inter Club	-	1,000
Other	-	1,519
	<hr/> 32,275	<hr/> 31,894
<b>3 <u>Grants received</u></b>		
Royal & Ancient Golf Club	54,000	54,000
Sports Council Wales	125,050	119,057
Sponsorship through the Union	8,300	7,550
Ladies Golf Union	-	3,906
Sports Council Wales-Coach Cymru	34,500	44,000
Royal & Ancient European Team Championship	30,000	-
	<hr/> 251,850	<hr/> 228,513



**Golf Union of Wales****Notes to the Detailed Income and Expenditure account  
for the year ended 31st December, 2009**

	<b>2009</b>	<b>2008</b>
<b>4 Men's International Events</b>		
<b>Men's European International Events</b>		
European Men's Individual Championship	3,946	11,678
European Club Cup	1,000	2,000
European Men's Team Championship	10,863	15,569
European Boys' Team Championship	11,012	12,525
European Boys' Team Challenge	9,411	-
European Young Masters	4,653	4,243
Provision for World Championships	8,750	-
	<hr/>	<hr/>
	49,635	46,015
<b>Miscellaneous Events</b>		
Lake Macquarie Tournament	951	2,553
Asia Pacific	649	1,217
Spirit Houston	-	-592
Juan Carlos Tailghade Trophy	-	49
Jones Cup	4,019	-
Reid trophy	1,933	894
Sherry Cup	10,784	13,479
MacGregor Trophy	1,366	1,817
Eisenhower Trophy	997	19,263
Finnish Amateur	-	3,934
Portuguese Amateur	5,279	3,667
South African Masters	-	8,020
Belgian Junior Championships	-	3,482
Turkish Amateur	-	2,880
Wales v England Boys	1,023	-
Wales v Ireland Youths' Match	714	2,311
Wales v Ireland Boys Match	3,397	2,092
Under 16 Quadrangular Matches	3,246	4,057
Boys match v Yorkshire	1,739	1,361
Boys match v Surrey	858	1,073
Duke of York	268	200
Wales v Portugal	-	732
	<hr/>	<hr/>
	37,223	72,489
<b>Home Internationals</b>		
Home Internationals-Men	5,997	20,032
Home Internationals- Seniors	6,419	4,298
Home Internationals-Boys	4,776	11,756
Less:- R & A grant received	-11,750	-11,750
	<hr/>	<hr/>
	5,442	24,336
	<hr/>	<hr/>
	92,300	142,840
	<hr/>	<hr/>

**Golf Union of Wales**

**Notes to the Detailed Income and Expenditure account  
for the year ended 31st December, 2009**

	<b><u>2009</u></b>	<b>2008</b>
<b>5 <u>Ladies' International Events</u></b>		
<b><u>European Events</u></b>		
European Ladies' Individual Championship	3,196	4,354
European Ladies Team Championship	12,141	8,496
European Girls team Championship	8,852	7,242
Portuguese Amateur	8,582	3,391
Spanish Ladies Championship	480	6,101
Scottish Girls Championship	3,173	2,688
Espirito Santo	997	19,158
Provision for World Championships	8,750	-
	<hr/> 46,171	<hr/> 51,430
<b><u>Home Internationals</u></b>		
Home Internationals-Ladies	8,260	6,563
Home Internationals-Seniors	5,424	5,678
Home Internationals-Girls	4,503	7,015
	<hr/> 18,187	<hr/> 19,256
	<hr/> 64,358	<hr/> 70,686
	<hr/>	<hr/>

**Golf Union of Wales****Notes to the Detailed Income and Expenditure account  
for the year ended 31st December, 2009**

	<b><u>2009</u></b>	<b>2008</b>
<b>6 <u>Committee Expenses</u></b>		
Championship and Rules (Note 8)	9,367	17,803
Management	4,034	827
Communications	8,628	3,852
Teams and performance (Note 9)	9,142	10,877
Golf course management	5,391	10,697
Handicap and Course rating	5,570	3,464
	<hr/> 42,132	<hr/> 47,520
<b>7 <u>Coaching and Squads</u></b>		
Boys' squad	16,759	19,152
Men's' squad	12,954	8,712
Seniors coaching	-	885
Tier 1,2 and 3	8,612	-
County grants	254	4,275
Psychology, Fitness and sports science	6,086	8,177
Academy squads	2,645	-
National coaches	78,809	83,669
Regional coaches	14,008	10,922
Regional squads	1,852	2,237
Miscellaneous	898	859
Ladies' warm weather	9,327	13,360
Ladies elite squad desert training	-	2,459
Girls' training	11,328	9,134
	<hr/> 163,532	<hr/> 163,841
<b>8 <u>Championship and Rules</u></b>		
Home International administration	-	10,473
Travelling	8,422	4,592
Rules school GUW	554	26
Rules school R&A	391	2,712
	<hr/> 9,367	<hr/> 17,803
<b>9 <u>Teams and performance</u></b>		
Men's' selectors	1,049	2,155
Ladies' selectors	2,344	2,863
Boys' selectors	2,308	2,706
Senior Men's' selectors	805	-
Miscellaneous	-	381
Committee expenses	2,636	1,268
Players	-	1,504
	<hr/> 9,142	<hr/> 10,877

**Golf Union of Wales**

**Notes to the Detailed Income and Expenditure account  
for the year ended 31st December, 2009**

	<b><u>2009</u></b>	<b>2008</b>
10 <b><u>EGA and other expenses</u></b>		
EGA- A B Morgan	5,390	7,466
Open Championship	2,336	1,751
Road shows	577	6,855
Forums	2,862	1,233
Provision for Home International Hosting	10,000	-
	<u>21,165</u>	<u>17,305</u>