

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS**

**THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

**THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS**

**Reference and Administrative Details
for the Year Ended 31 December 2023**

TRUSTEES	Mrs J A Alliss K J Atkins J B Slocombe (resigned 2.10.23) Mrs F R Dowty (resigned 3.10.23) S P G Alliss (appointed 10.11.23)
PRINCIPAL ADDRESS	Bucklands Churt Road Hindhead Surrey GU26 6HY
REGISTERED CHARITY NUMBER	1113745
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE

**THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS**

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to relieve disabled children by the provision of wheelchairs so as to improve their conditions of life.

Throughout the UK and Ireland each year thousands of children are born with disabilities that severely affect their mobility, causing very real limits on their quality of life. This can be dramatically improved by the use of a modern and sophisticated powered wheelchair, giving the freedom and mobility to gain a degree of independence.

The charity's aim is to raise monies and to encourage golf clubs, societies, businesses and individuals to get involved and provide funds for a chair in their name for a child near their local area. Over successive years the charity has provided well in excess of 1,000 chairs around the UK.

The cost of chairs can vary enormously with a price tag between £3,000 and £13,000. They are built to a design that meets the specific needs of each child.

The charity raises funds in its own right but also works with and encourages other organisations, notably golf clubs, to raise monies in their own name for the purchase of powered wheelchairs for disadvantaged children with special needs.

Significant activities

Following Peter Alliss' death in 2020, the family and Trustees wanted to continue his work with disadvantaged children. We had a change this year and took the annual golf tournament to a different venue closer to the M25. Foxhills Country Club and Resort. Very much a five star venue and closer to the M25 for ease of access.

We had a great attendance from all our donors and friends which filled the 18 holes plus some double-up tees, so a busy day. The weather was more than kind to us and after the golf, members had a couple of hours to relax and re-hydrate on the terrace in the warm sun.

The charity also continued fund raising via the running of its charity auction of donated items. The income is used to purchase powered wheelchairs of a type and design that the state will not provide for children with disability and special needs.

Public benefit

The Trustees confirm that they have considered the general guidance issued by the Charity Commission in connection with public benefit in setting the objectives of the charity and in particular they have considered how planned activities further the charity's objects.

The charity benefits the public via the provision of modern and sophisticated powered wheelchairs to disabled children, enabling them to gain a degree of independence.

**THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS**

**Report of the Trustees
for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The charity raised and contributed towards the purchase of five powered wheelchairs in its own right valued at £24,701 and assisted other part purchases valued at £5,940. In addition, golf clubs and other organisations placed a further £21,959 with the charity to be spent specifically on the purchase of a further seven chairs which were provided to children on their own nomination.

Other golf clubs dealing directly with suppliers, but buying the wheelchairs through the charity Golf Chair Scheme, donated a further five wheelchairs costing £16,600, meaning that the total number of wheelchairs donated by the cause sponsored by this charity was 17, valued at £69,200. Most of these chairs were purchased through the charity Golf Chair Scheme set up with a number of dealers in powered wheelchairs and mobility aids. The arrangement enabled a financial contribution to be made to the set up and running of a prestigious annual golf tournament. Members of clubs who raised sufficient funds to buy two chairs through the scheme were invited to play in this tournament in recognition of their fund raising efforts.

FINANCIAL REVIEW

Financial position

The fundraising efforts by the charity and supporting golf clubs resulted in donations to the charity of £32,449 in the year (2022: £100,423). The overall result for the year produced a deficit of funds. Despite this, the charity was able to spend £69,200 (2022: £88,865) on the provision of specialist wheelchairs to children in need from reserves. Most of these chairs were purchased through the charity's Golf Chair Scheme, set up with a number of dealers in powered wheelchairs and mobility aids.

The charity also raised £6,092 (2022: £1,750) via its charity auction but made a deficit after costs on its charity golf day of £18,412 (2022: surplus of £5,618).

The deficit on unrestricted funds amounted to £51,932 (2022: Surplus of £20,534)). Restricted funds were fully utilised in the year on the provision of wheelchairs. The Trustees are satisfied with the result, having been able to continue to support those in need of the charity.

Reserves policy

The charity runs an annual golf tournament to which members and supporters are invited, in recognition of the efforts to raise funds for the purchase of wheelchairs. Although the cost of the tournament is borne by the entry fees paid by the corporate entries, the charity maintains sufficient funding to underwrite the cost of the event if necessary. This traditionally amounts to approximately £20,000.

At the 31st December 2023, unrestricted reserves totalled £25,036 (2022: £76,968). Restricted funds, which are for the purpose of providing wheelchairs to children to aid their independence, had been fully utilised at the year end (2022: £Nil).

FUTURE PLANS

The charity's aim is to continue to raise monies and to encourage golf clubs, societies, businesses and individuals to get involved and provide funds for a chair in their name for a child near their local area. This will be via the annual golf tournament, donations, and from the proceeds of the charity auction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Constitution was adopted on the 26th September 2005 and amended on 7th March 2006, 20th August 2009, 19th September 2016, and 23rd April 2024.

**THE ALLISS FOUNDATION
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**Report of the Trustees
for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Recruitment of Trustees is carried out through advertisement throughout the golfing community and more generally in order to recruit the required skills for administering the charity. From this, candidates are long-listed and interviewed prior to election by the Board of Trustees.

Each of the Trustees shall retire with effect from the conclusion of the next annual general meeting after his or her appointment but shall be eligible for re-election at that annual general meeting. Thereafter, Trustees will serve for a period of three years, after which they shall retire with effect from the conclusion of the third annual general meeting after his or her appointment, but shall be eligible for re-election at that annual general meeting. There is no limit to the number of times a member may stand for re-election as a Trustee.

Induction and training of new trustees

New trustees are informed of their legal obligations under charity law, the Charity Commission guidance on public benefit, the content of the foundation, the committee and decision-making processes, and recent financial performance of the Charity.

CHANGE OF NAME

The charity passed a special resolution on 23 April 2024 changing its name from Peter Alliss Masters to The Alliss Foundation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4 November 2024. and signed on its behalf by:

.....
Mrs J A Alliss - Trustee

Independent examiner's report to the trustees of The Alliss Foundation

I report to the charity trustees on my examination of the accounts of The Alliss Foundation (the Trust) for the year ended 31 December 2023.

This report is made solely to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and Charity's Trustees, as a body, for our work, for this report, or for the opinions we have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 4 November 2024

THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,113	21,336	32,449	100,423
Charitable activities	4				
Charitable Activities		-	-	-	3,590
Other trading activities	3	<u>9,272</u>	<u>-</u>	<u>9,272</u>	<u>10,195</u>
Total		<u>20,385</u>	<u>21,336</u>	<u>41,721</u>	<u>114,208</u>
 EXPENDITURE ON					
Raising funds	5	23,281	-	23,281	3,784
Charitable activities	6				
Charitable Activities		<u>49,036</u>	<u>21,336</u>	<u>70,372</u>	<u>89,890</u>
Total		<u>72,317</u>	<u>21,336</u>	<u>93,653</u>	<u>93,674</u>
 NET INCOME/(EXPENDITURE)		(51,932)	-	(51,932)	20,534
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>76,968</u>	-	<u>76,968</u>	<u>56,434</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>25,036</u></u>	<u><u>-</u></u>	<u><u>25,036</u></u>	<u><u>76,968</u></u>

The notes form part of these financial statements

**THE ALLISS FOUNDATION
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**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		31,867	-	31,867	78,888
CREDITORS					
Amounts falling due within one year	10	(6,831)	-	(6,831)	(1,920)
NET CURRENT ASSETS		<u>25,036</u>	<u>-</u>	<u>25,036</u>	<u>76,968</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,036</u>	<u>-</u>	<u>25,036</u>	<u>76,968</u>
NET ASSETS		<u>25,036</u>	<u>-</u>	<u>25,036</u>	<u>76,968</u>
FUNDS	11				
Unrestricted funds				<u>25,036</u>	<u>76,968</u>
TOTAL FUNDS				<u>25,036</u>	<u>76,968</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2024 and were signed on its behalf by:

.....
J A Alliss - Trustee

.....
K J Atkins - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial Statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a 'true and fair view'. The departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2015 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies and donations are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>32,449</u>	<u>100,423</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Charity auction	6,092	1,750
Golf tournament entry fees	<u>3,180</u>	<u>8,445</u>
	<u>9,272</u>	<u>10,195</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Golf chair scheme		
commission	<u>-</u>	<u>3,590</u>

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Postage and stationery	179	59
Sundries	540	-
Computer expenses	60	144
Motor and travel	-	754
Advertising	<u>910</u>	<u>-</u>
	<u>1,689</u>	<u>957</u>

THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

5. RAISING FUNDS - continued

Other trading activities

	2023	2022
	£	£
Purchases	<u>21,592</u>	<u>2,827</u>
Aggregate amounts	<u>23,281</u>	<u>3,784</u>

6. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs (see note 7) £	Totals £
Charitable Activities	<u>69,200</u>	<u>1,172</u>	<u>70,372</u>

7. SUPPORT COSTS

	Governance costs £
Charitable Activities	<u>1,172</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	<u>392</u>	<u>305</u>

Trustee expenses relate to travel to Trustee meetings.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,423	81,000	100,423
Charitable activities			
Charitable Activities	3,590	-	3,590
Other trading activities	<u>10,195</u>	<u>-</u>	<u>10,195</u>
Total	<u>33,208</u>	<u>81,000</u>	<u>114,208</u>

EXPENDITURE ON

THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Raising funds	3,784	-	3,784
Charitable activities			
Charitable Activities	<u>6,426</u>	<u>83,464</u>	<u>89,890</u>
Total	<u>10,210</u>	<u>83,464</u>	<u>93,674</u>
NET INCOME/(EXPENDITURE)	22,998	(2,464)	20,534
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>53,970</u>	<u>2,464</u>	<u>56,434</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>76,968</u></u>	<u><u>-</u></u>	<u><u>76,968</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>6,831</u>	<u>1,920</u>

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	<u>76,968</u>	<u>(51,932)</u>	<u>25,036</u>
TOTAL FUNDS	<u><u>76,968</u></u>	<u><u>(51,932)</u></u>	<u><u>25,036</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>20,385</u>	<u>(72,317)</u>	<u>(51,932)</u>
Restricted funds			
Golf Chairs	<u>21,336</u>	<u>(21,336)</u>	<u>-</u>
TOTAL FUNDS	<u><u>41,721</u></u>	<u><u>(93,653)</u></u>	<u><u>(51,932)</u></u>

THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	53,970	22,998	76,968
Restricted funds			
Golf Chairs	2,464	(2,464)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>56,434</u>	<u>20,534</u>	<u>76,968</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,208	(10,210)	22,998
Restricted funds			
Golf Chairs	81,000	(83,464)	(2,464)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>114,208</u>	<u>(93,674)</u>	<u>20,534</u>

Golf Chairs Fund: This fund consists of monies raised via golf clubs, societies, businesses and individuals for the purpose of providing powered wheelchairs to children in need.

During the year funds restricted for this purpose were received from:

	2023 £	2022 £
Graypaul Motors (Sytner Group)	-	5,000
Handsworth Golf Club	-	10,367
South Kyme Golf Club	-	3,020
Ferndown	6,273	20,633
British Turkey Federation	12,600	31,567
Boston Golf Club	-	4,500
Adam Malkin	820	-
Bearwood Lakes Golf Club	-	5,000
Braxted Park Golf Club	1,643	-
Cranleigh Golf Club	-	913
	<u> </u>	<u> </u>
	<u>21,336</u>	<u>81,000</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

THE ALLISS FOUNDATION
PREVIOUSLY KNOWN AS PETER ALLISS MASTERS

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,449	100,423
Other trading activities		
Charity auction	6,092	1,750
Golf tournament entry fees	3,180	8,445
	9,272	10,195
Charitable activities		
Golf chair scheme commission	-	3,590
Total incoming resources	41,721	114,208
EXPENDITURE		
Raising donations and legacies		
Postage and stationery	179	59
Sundries	540	-
Computer expenses	60	144
Motor and travel	-	754
Advertising	910	-
	1,689	957
Other trading activities		
Golf tournament running costs	21,592	2,827
Charitable activities		
Donation of wheelchairs	69,200	88,865
Support costs		
Governance costs		
Trustees' expenses	392	305
Independent Examination	780	720
	1,172	1,025
Total resources expended	93,653	93,674
Net (expenditure)/income	(51,932)	20,534

This page does not form part of the statutory financial statements