

Charity Registration Number : 1200248

FERNDOWN GOLF CLUB CHARITY CIO
First Report and Financial Statements
Period Ended 1st April 2023

FERNDOWN GOLF CLUB CHARITY

Annual Report and Financial Statements

Period Ended 1st April 2023

Contents

	Page
Charity Reference and Administrative Details	3
Trustees' Annual Report	4-5
Accountant's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-11

FERNDOWN GOLF CLUB CHARITY CIO

Charity Reference and Administrative Details

Period Ended 1st April 2023

Charity registration number	1200248
Trustees	R Haycock Mrs S Helliker N Henderson A Lear D Silk R Thomas
Registered office	Ferndown Golf Club 119 Golf Links Road Ferndown Dorset BH22 8BU
Accountant	Sally A Meaden & Co Chartered Certified Accountants 61 Herberton Road Bournemouth Dorset BH6 5HZ
Bankers	HSBC PLC - UK

FERNDOWN GOLF CLUB CHARITY CIO

Trustees' Annual Report

Period Ended 1st April 2023

The Trustees present their report and the dormant financial statements of the charity for the first period from 1st September 2022 to 1st April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Trustees of the charity

The trustees who have served during the first period and since the year end were as follows:

R Haycock
Mrs S Helliker
N Henderson
A Lear
D Silk
R Thomas

Objectives and activities

The objective of the charity is to provide relief to children and young people, within the area of Dorset and surrounding counties, who are suffering from physical or learning disabilities through the provision of mobility aids and other equipment designed to improve their quality of life and such other charitable purposes within the area of Dorset and surrounding counties as the Trustees may from time to time determine.

The principal activity of the charity will aim to raise funds from an annual golf day and related events, including sponsorship and donations.

Public benefit statement

The Trustees confirm that they have considered the general guidance issued by the Charity Commission in connection with the 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 by funding the purchase of wheelchairs and other equipment to improve the quality of life of children and young people with a physical or learning disability after appropriate consultation with health professionals involved in the care of the child or young person by their schools or residential placement as appropriate. The charity may also provide other forms of relief such as meeting other costs incurred in the care of such children and young people or the provision of respite breaks for the family. Further the charity may support, by way of grant, the charity chosen by the Captain of Ferndown Golf Club as his charity of the year.

The area of benefit is restricted to Dorset and surrounding counties in England, as the organisation does not have the resources to operate over a larger area.

Financial review (including reserves policy)

The new charity was registered on 1st September 2022. It was formed to primarily to manage the annual Ferndown Golf Club Charity Golf Day, which historically had been run in conjunction with the Alliss Foundation established by the professional golfer Peter Alliss. Peter Alliss had a longstanding relationship with Ferndown Golf Club until his death in 2020. Following his death it was the wish of the members of Ferndown Golf Club to establish a new separate Charity to continue to raise funds to benefit the public as detailed above.

The new charity did not undertake any activity during the first period from 1st September 2022 to 1st April 2023 and remained dormant throughout the first period.

FERNDOWN GOLF CLUB CHARITY CIO

Trustees' Annual Report

Period Ended 1st April 2023

Reserves Policy

All reserves generated from future charitable activities will comprise unrestricted reserves.

Plans for future periods

The charity commenced activities on 2nd April 2023 which involved arranging the annual Charity Golf Day and related events.

Structure, governance and management

The charity is controlled by its governing document, being the constitution of the Charitable Incorporated Organisation 'Ferndown Golf Club CIO', as registered on 1st September 2022.

The charity's trustees are responsible for managing the affairs of Ferndown Golf Club CIO. There must be at least three charity trustees but there is no maximum number that may be appointed. The first charity trustees were appointed on registration and were appointed to serve the following terms:

Mrs S Helliker –	4 years
Mr N Henderson –	3 years
Mr A Lear –	2 years

Further trustees may be appointed by a resolution passed at a properly convened meeting of the charity trustees and will be appointed for a term of 3 years. In selecting individuals for appointment as charity trustees, they must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. A charity trustee retiring upon expiry of their term of office is eligible for reappointment; but if they have served for three consecutive terms they may not be reappointed for a fourth term until after an interval of at least one year.

Three additional trustees were appointed as follows:

Mr R Haycock	appointed on 1 st September 2022
Mr D Silk	appointed on 1 st September 2022
Mr R Thomas	appointed on 1 st September 2022

Trustees' Duties

It is the duty of each trustee:

- To exercise their powers and to perform their functions in their capacity as trustee in the way they decide in good faith to most further the purposes of the CIO; and
- To exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to
 - Any special knowledge or experience that they have or holds themselves out as having; and
 - If they act as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Approved by order of the board of trustees and signed on behalf of the board

Mr R Haycock

Mr R Haycock, Chairman of the Board of Trustees

23rd August 2024

FERNDOWN GOLF CLUB CHAIRTY CIO

Accountant's Report to the Trustees of Ferndown Golf Club Charity

Period Ended 1st April 2023

Accountant's Report to the Trustees of Ferndown Golf Club Charity CIO

In order to assist you fulfil your duties under the Charities Act 2011 ('the Act') I have prepared for your approval the accounts of Ferndown Golf Club Charity CIO for the first period from 1st September 2022 to 1st April 2023 as set out on pages 7 to 11 which comprise the Statement of Financial Activities, Balance Sheet and related notes from the charity's accounting records and from information and explanations you have given to me.

As a practising member of the Association of Chartered Certified Accountants, I am subject to its ethical and other professional requirements which are detailed at [accaglobal.com/rulebook](https://www.accaglobal.com/rulebook).

This report is made solely to the Board of Trustees of Ferndown Golf Club Charity CIO, as a body, in accordance with the terms of our engagement letter. My work has been undertaken solely to prepare for your approval the accounts of Ferndown Golf Club Charity CIO and state those matters that I have agreed to state to the Board of Trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <https://www.accaglobal.com/technical-factsheet-163>. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Ferndown Golf Club Charity CIO and its Board of trustees as a body, for my work, or for this report.

Responsibilities and basis of report

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

The charity trustees consider that neither an audit nor independent examination is required for the first period ended 1st April 2023 under sections 144 or 145 of the Act.

You have approved the accounts for the first period ended 1st April 2023 and have acknowledged your responsibility for them the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

I have not verified the accuracy or completeness of the accounting records or information and explanations given to me and I do not therefore express any opinion on the accounts.

Sally Ann Meaden F.C.C.A.
Chartered Certified Accountant
Sally A Meaden & Co
61 Herberton Road
Bournemouth
Dorset
BH6 5HZ

Date: 23rd August 2024

FERNDOWN GOLF CLUB CHARITY CIO

Statement of Financial Activities

Period Ended 1st April 2023

First period 1st September 2022
to 1st April 2023

	Note	Unrestricted funds £	Total £
Income and endowments from:			
Donations and legacies	1	-	-
Charitable activities	1	-	-
Other trading activities	1	-	-
Other	1	-	-
Total income and endowments		-	-
Expenditure on:			
Raising funds		-	-
Charitable activities	1	-	-
Other		-	-
Total expenditure		-	-
Net income / (expenditure)		-	-
Net movement in funds	4	-	-
Reconciliation of funds:		-	-
Total funds carried forward	4	-	-

Balance Sheet**Period Ended 1st April 2023**

	Note	2023 £
Current assets		
Cash at bank and in hand		-
Net current assets / (liabilities)		-
Total assets less current liabilities		-
Net assets / (liabilities)		-
Charity Funds		
Unrestricted funds	4	-
Total charity funds	4	-

The financial statements were approved and authorised for issue by the Board of Trustees on 23rd August 2024

Signed on behalf of the board of trustees

Mr R Haycock
Mr R Haycock – Chairman of the Board of Trustees

The notes on pages 9 to 11 form part of these financial statements.

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Period Ended 1st April 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

Ferndown Golf Club Charity is a Charitable Incorporated Organisation in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are detailed in the trustee report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

As a small charity it has taken advantage of the provisions in the SORP 2019 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 required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

No comparative information is shown as this is the first reporting period for the charity.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and the income has been received.

There were no activities undertaken during the first period and no incoming resources were received.

(d) Expenditure recognition

All expenditure is accounted for on a paid basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Period Ended 1st April 2023

There were no activities undertaken during the first period and no expenditure was paid.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

There were no support costs paid during the first period.

(f) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Period Ended 1st April 2023

2 Trustees' personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the first period 1st September 2022 to 1st April 2023.

The trustees did not have any expenses reimbursed during the first period 1st September 2022 to 1st April 2023.

3 Contingent liabilities / assets

There were no contingent liabilities/assets as at 1st April 2023.

4 Fund reconciliation

Unrestricted funds - are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purpose.

As there was no activity during the first period ended 1st April 2023 there was no balance of unrestricted funds as at 1st April 2023 and as such an analysis of net assets of the unrestricted fund is not required.

5 Financial commitments

There were no contractual commitments for capital expenditure contracted for but not provided in the financial statements as at 1st April 2023.

6 Events after the end of the period

The charity commenced activities on 2nd April 2023 to generate funds to enable Ferndown Golf Club Charity CIO to meet its objectives and aims as detailed in the Trustees report. This primarily related to arranging the annual golf event, known as 'The Alliss Invitational Golf Day' held on 4th September 2023 at Ferndown Golf Club.

7 Related party transactions

There are no related party transactions during the period ended 1st April 2023.