

Charity Registration Number : 1200248

FERNDOWN GOLF CLUB CHARITY CIO
Annual Report and Financial Statements
Year Ended 1st April 2024

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Annual Report and Financial Statements
Year Ended 1st April 2024

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FERNDOWN GOLF CLUB CHARITY CIO

Charity Reference and Administrative Details

Year Ended 1st April 2024

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
Independent examiner	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

Year Ended 1st April 2024

The Trustees present their report and the independently examined financial statements of the charity for the year ended 1st April 2024. 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 notes 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 year 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 charity was registered on 1st September 2022 and remained dormant for the first period ended 1st April 2023. 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 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 above. 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.

FERNDOWN GOLF CLUB CHARITY CIO

Trustees' Annual Report

Year Ended 1st April 2024

The fundraising event was well supported by the members of Ferndown Golf Club and their guests, who generated income from the competition day entry fees, auctions and raffles and sponsorship from other local businesses. The funds raised enabled the charity to make eleven individual donations during this year, which in total exceeded £39,000. These donations provided funds for 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 within Dorset and surrounding counties.

Reserves Policy

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

Plans for future periods

The charity will continue to arrange the annual Charity Golf Day and related events to generate further funds to meet its objectives and benefit the public by providing funding towards the purchase of wheelchairs, other specialist equipment and other forms of relief.

Structure, governance and management

The charity is controlled by its governing document, being the constitution of the Charitable Incorporated Organisation 'Ferndown Golf Club CIO'.

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 charity trustees who served throughout the year to date were:

Mr R Haycock –	reappointment due 1 st September 2025
Mrs S Helliker –	reappointment due 1 st September 2026
Mr N Henderson –	reappointment due 1 st September 2025
Mr A Lear –	reappointment due 1 st September 2024
Mr D Silk -	reappointment due 1 st September 2025
Mr R Thomas -	reappointment due 1 st September 2025

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.

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

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

Year Ended 1st April 2024

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 1st April 2024 which are set out on pages 7 to 13.

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.

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

Dare : 23rd August 2024

FERNDOWN GOLF CHARITY CIO

Statement of Financial Activities

Year Ended 1st April 2024

		2024			01/09/2022 to 01/04/2023
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Income and endowments from:					
Donations and legacies	2	14,070	-	14,070	-
Other trading activities	3	58,225	-	58,225	-
Total income		72,295	-	72,295	-
Expenditure on:					
Charitable activities	4	54,075	-	54,075	-
Total expenditure		54,075	-	54,075	-
Net income		18,220	-	18,220	-
Transfers between funds		-	-	-	-
Net movement in funds	11	18,220	-	18,220	-
Reconciliation of funds:					
Total funds brought forward	11	-	-	-	-
Total funds carried forward	11	18,220	-	18,220	-

Balance Sheet

Year Ended 1st April 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank		19,905	-
		<hr/>	<hr/>
Creditors: amounts falling due within one year	9	(1,685)	-
		<hr/>	<hr/>
Net current assets		18,220	-
		<hr/>	<hr/>
Total assets less current liabilities		18,220	-
		<hr/>	<hr/>
Charity Funds			
Restricted funds	11	-	
Unrestricted funds	11	18,220	
		<hr/>	<hr/>
Total charity funds	11	18,220	-
		<hr/>	<hr/>

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 13 form part of these financial statements.

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Year Ended 1st April 2024

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 3 of these financial statements. The nature of the charity's operations and principal activities are as detailed in the trustees 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.

(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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(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 it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Year Ended 1st April 2024

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under headings that aggregate all costs 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.

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

Donations payable to third parties are within the charitable objectives and are recognised once approved by the trustees and paid to the recipient.

(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.

The analysis of these costs is included in note 5.

(f) 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 expenditure.

(g) 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.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Year Ended 1st April 2024

2 Income from donations and legacies

	2024	2023
	£	£
Donations (including sponsorship)	14,070	-
Donated services	2,250	-
	<u>16,320</u>	<u>-</u>

Income from donations and legacies was £16,320 (first period 1st September 2022 to 1st April 2023 - £Nil) all of which was attributable to unrestricted funds.

Donated services comprise the fair value for the green fees which would usually be payable to Ferndown Golf Club in respect of the green fee charge for the members guests attending the golf day.

3 Income from other trading activities

	2024	2023
	£	£
Fundraising events:		
- Golf Day Entry Fees	17,249	-
- Auctions	33,480	-
- Raffles/totes	5,246	-
	<u>55,975</u>	<u>-</u>

Income from other trading activities was £55,975 (first period 1st September 2022 to 1st April 2023 - £Nil) all of which was attributable to unrestricted funds.

4 Analysis of expenditure on charitable activities

Charitable activities 2024	Activities undertaken directly	Donation funding of activities (note 6)	Support costs	Total
	2024	2024	2024	2024
	£	£	£	£
Fundraising event costs	10,440	-		10,440
Donated services – fair value of green fees	2,250	-		2,250
Support costs	-	-	1,740	1,740
Donations made for funding of specialist wheelchairs and other equipment	-	39,645		39,645
	<u>12,690</u>	<u>39,645</u>	<u>1,740</u>	<u>54,075</u>

£54,075 (first period 1st September 2022 to 1st April 2023 - £Nil) of the above costs were attributable to unrestricted funds.

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Year Ended 1st April 2024

5 Allocation of support costs

		2024 £	2023 £
Governance costs			
Accountancy	7	1,080	-
Independent examiner's remuneration	7	600	-
Finance costs			
Bank charges		60	-
		<u>1,740</u>	<u>-</u>

6 Analysis of donations

Donations analysis 2024	Donations to institutions 2024 £	Donation to individuals 2024 £	Total 2024 £
Purchase of specialised buggies	-	10,374	10,374
Beaucroft Foudation School	5,000	-	5,000
Dorset Childrens Foundation Charity	4,500	-	4,500
Langside School	4,013	-	4,013
Montacute School	6,000	-	6,000
Victoria Education Centre	9,758	-	9,758
	<u>29,271</u>	<u>10,374</u>	<u>39,645</u>

Donations made to institutions included funds to purchase specialised trikes, booster packs, sensory and hoist equipment, including a contribution towards the purchase of a minibus for the benefit of children and young people within their care.

7 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £600 (including VAT) (2023 - £Nil) and additional accountancy services provided to the trustees' of £1,080 (including VAT) covering the preparation of dormant accounts for the first period ended 1st April 2003 and accounts for the year ended 1st April 2024 (2023 - £Nil).

8 Trustees' personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £Nil).

The trustees did not have any expenses reimbursed during the year (2023 - £Nil).

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,685</u>	<u>-</u>

10 Contingent liabilities / assets

There were no contingent liabilities/assets as at 1st April 2024 (2023 - £Nil).

FERNDOWN GOLF CLUB CHARITY CIO

Notes to the Financial Statements

Year Ended 1st April 2024

11 Fund reconciliation

Unrestricted funds

	Balance at 02/04/2023 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 01/04/2024 £
Unrestricted	-	72,295	54,075	-	-	18,220

Restricted funds

	Balance at 02/04/2023 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 01/04/2024 £
Restricted	-	-	-	-	-	-

Fund descriptions

a) 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.

b) Designated funds - comprise unrestricted funds that have been set aside by the trustees for particular purposes. There were no such funds at the end of the year (2023 - £Nil).

c) Restricted funds - are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. There were no such funds at the end of the year (2023 - £Nil).

12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designate d funds 2024 £	Restricted funds 2024 £	Total 2024 £
Cash at bank	19,905	-	-	19,905
Other current liabilities	(1,685)	-	-	(1,685)
Total	18,220	-	-	18,220

13 Financial commitments

There were no contractual commitments for capital expenditure contracted for but not provided in the financial statements as at 1st April 2024 (2023 - £Nil).

14 Related party transactions

There are no related party transactions during the year (first period 1st September 2022 to 1st April 2023: £ Nil).