

ENGLAND AND WALES BLIND GOLF

England & Wales · Charity number 1064829

Details

Other names ENGLISH BLIND GOLF ASSOCIATION

Status Registered

Legal form Charitable company

Company number [03371488](#)

Registered 1997-10-13

Register [View on the Charity Commission register](#)

Contact

Address Morris Crocker Ltd
Lake House
2 Port Way
Port Solent
Portsmouth
PO6 4TY

Phone 07789740094

Email FD@ewblindgolf.co.uk

Website www.ewblindgolf.co.uk

Activities

Objects: FOR THE RELIEF OF THE VISUALLY HANDICAPPED BY THE PROVISION OF TRAINING IN GOLF FACILITIES SO AS TO IMPROVE THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: The Association is established for the recreation of the blind by the provision of training in golf facilities so as to improve the conditions of life. We also arrange golfing events for our members.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, Amateur Sport
- **Who:** People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£97,230	£116,445	-	-
2024-10-31	£105,014	£101,390	-	-
2023-10-31	£109,386	£115,013	-	-
2022-10-31	£63,994	£94,266	-	-
2021-10-31	£25,374	£61,002	-	-

Trustees

Name	Role	Appointed
Amanda Large		2024-04-21
Debra Jayne White		2025-04-13
Diana Valerie Daniels		2019-04-28
John Colin Paul Turner		2025-04-13
John Douglas Smith		2026-04-12
Mark Robert Cameron Macdonald		2024-04-21
Simon William Lawson		2025-04-13
Stephen John Cunningham		2025-07-04
Suzanne Louise Smith		2026-04-12

ENGLAND AND WALES BLIND GOLF

England & Wales - Charity number 1064829

Accounts

REGISTERED COMPANY NUMBER: 03371488 (England and Wales)
REGISTERED CHARITY NUMBER: 1064829

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024
FOR
ENGLAND AND WALES BLIND GOLF

ENGLAND AND WALES BLIND GOLF

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

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ENGLAND AND WALES BLIND GOLF
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2024. 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

To promote the health of disabled people for the public benefit by creating or assisting in creating opportunities for them to participate in the sport of golf. To promote social inclusion in golf for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. The promotion of equality and diversity in golf for the public benefit by the elimination of discrimination on the grounds of visual impairment.

The charitable company is established:

To promote the health, both physically and mentally, of the severely visually impaired by providing training and golfing activities. To promote the inclusion of the severely visually impaired in golf, relieving the loneliness and social exclusion that loss of sight can bring.

To achieve this object, the charitable company would normally coordinate a number of golfing tournaments and training opportunities for the blind. All player members can receive financial help towards their lessons from their local golf professional. New and inexperienced player members can receive additional financial support for further lessons. A database is maintained to make sure every member receives the services of a Guide/Caddy.

During the golf season several tournaments were organised in England and Wales to bring members together. Tournaments were well attended with most of our current playing members taking part in at least one. Golf clinics were organised for both established golfers and those new to golf to encourage more people to enjoy the physical and mental benefits of playing golf. We met with top tracer and track man to discover how their software ranges could benefit visually impaired golfers. A trial event was arranged at a trackman venue to establish the viability of providing virtual off during the winter months. We met with various organisations to introduce golf to children and young people who are visually impaired.

Public Benefit

The trustee directors confirm that they have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing the charitable companies aims and objectives and in planning future activities. The Trustee Directors refer to public benefit throughout this report.

FINANCIAL REVIEW

Review for the Year

The financial position of the charity continues to be satisfactory however the current economic climate and the predictions for the future economic climate mean that we are not confident we can continually maintain previous year's levels of fund raising.

We received generous grants from various organisations and individuals for meeting the objectives of the charity. We are looking for other avenues of income and have established an internal funding team to achieve this. We are registered with Charity Aid Foundation, PayPal and Just Giving to enable people to donate with the benefit of Gift Aid. All these funds have gone towards meeting the objectives of the charity. Financial Policies have been reviewed and the board regularly reviews the financial position and aims to run events in the most economic way. In order to promote the organisation, raise our profile amongst the golfing world and recruit additional members, we have engaged the services of a PR consultant.

Reserves Policy

The Board of Trustee Directors have established a policy whereby the unrestricted funds not committed or invested in intangible fixed assets (the free reserves) held by the charitable company should equate to 18 months of the unrestricted resources expended. This provides sufficient funds to cover fund raising, management and administration costs in the event of a significant decrease in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. This policy is subject to regular review by the Board of Trustee Directors.

ENGLAND AND WALES BLIND GOLF

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charitable company was incorporated on 10th of May 1997 and is limited by guarantee and registered as a charity it is governed by its memorandum and articles of association revised April 2024.

Trustee Directors

In accordance with the Memorandum and Articles of Association the affairs of the charitable company are governed by a board of trustee directors consisting of the posts of Chairman and Captain who must both be Player members, Finance Director; and Company Secretary plus Five Members. Members shall not hold more than one of the posts of Chairman, Company Secretary or Finance Director at any one time. The Vice Captain may deputise for the Captain in his absence. At least half of the voting members of the board must be Player members with no more than one member of a family at any one time. The Captain shall be elected for two years, and consecutive terms are not allowed. Other members of the board are elected for three years, one third elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03371488 (England and Wales)

Registered Charity number

1064829

Registered office

Station House
North Street
Havant
Hampshire
PO9 1QU

Trustees

R J Tomlinson	Resigned 21st April 2024
J P Eakin	
D V Daniels	
A Gilford	
J W Bastable	
P W E Smith	
K Logie	Appointed 21st April 2024
M Macdonald	Appointed 21st April 2024
J Kennedy	Appointed 21st April 2024
A Large	Appointed 21st April 2024

Company Secretary

K Logie Appointed 21st April 2024

Independent Examiner

S Mackie, FCA
Morris Crocker
Chartered Accountants
Station House
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees onMarch 7th 2025 and signed on its behalf by:

D V Daniels
Diana Daniels (Mar 7, 2025 12:23 GMT)
.....
Mrs D V Daniels - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ENGLAND AND WALES BLIND GOLF**

Independent examiner's report to the trustees of England and Wales Blind Golf ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



S Mackie, FCA

Morris Crocker
Chartered Accountants
Station House
Havant
Hampshire
PO9 1QU

Date: 10th March 2025

ENGLAND AND WALES BLIND GOLF

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,534	-	28,534	3,174
Charitable activities					
Tournaments	5	26,314	39,181	65,495	59,938
Other trading activities	3	6,140	-	6,140	43,755
Investment income	4	4,845	-	4,845	2,519
Total		<u>65,833</u>	<u>39,181</u>	<u>105,014</u>	<u>109,386</u>
EXPENDITURE ON					
Raising funds	6	5,246	12,244	17,490	22,262
Charitable activities					
Tournaments	7	3,224	80,676	83,900	92,751
Total		<u>8,470</u>	<u>92,920</u>	<u>101,390</u>	<u>115,013</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	57,363 (53,739)	(53,739) 53,739	3,624 -	(5,627) -
Net movement in funds		<u>3,624</u>	<u>-</u>	<u>3,624</u>	<u>(5,627)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		174,379	-	174,379	180,006
TOTAL FUNDS CARRIED FORWARD		<u><u>178,003</u></u>	<u><u>-</u></u>	<u><u>178,003</u></u>	<u><u>174,379</u></u>

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

**BALANCE SHEET
31 OCTOBER 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Heritage assets	12	2,090	2,090
CURRENT ASSETS			
Debtors	13	125	351
Cash at bank		177,786	173,852
		<hr/>	<hr/>
		177,911	174,203
CREDITORS			
Amounts falling due within one year	14	(1,998)	(1,914)
		<hr/>	<hr/>
NET CURRENT ASSETS		175,913	172,289
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		178,003	174,379
		<hr/>	<hr/>
NET ASSETS		178,003	174,379
		<hr/>	<hr/>
FUNDS	16		
Unrestricted funds		178,003	174,379
		<hr/>	<hr/>
TOTAL FUNDS		178,003	174,379
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ...March 7th 2025..... and were signed on its behalf by:


.....
D V Daniels - Trustee

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support tournament and training activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when:

- tournament and training fees or related grants are received in advance of the tournament or training to which they relate.

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.

Tangible fixed assets

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

Computer equipment - 20% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Heritage assets

The charity's gold medals are reported in the Balance Sheet at fair value. Valuations were obtained in 2017 by professional valuers (Timegold, Woodford Green, Essex).

The gold medals are deemed to have indeterminate lives and the Trustees do not therefore consider it appropriate to charge depreciation.

Taxation

The charitable company is a registered charity and accordingly is exempt from taxation on its current sources of income.

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

The charitable company has a restricted income fund to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	26,369	1,178
Membership subscriptions	2,165	1,996
	<u>28,534</u>	<u>3,174</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising	<u>6,140</u>	<u>43,755</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>4,845</u>	<u>2,519</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Entry fees and sponsorship	65,495	59,938
Activity Tournaments		
	<u>65,495</u>	<u>59,938</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Promotional expenses	<u>17,490</u>	<u>22,262</u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Tournaments	<u>80,676</u>	<u>3,224</u>	<u>83,900</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Tournaments	<u>1,197</u>	<u>2,027</u>	<u>3,224</u>

Support costs, included in the above, are as follows:

Management

	2024 Tournaments £	2023 Total activities £
Insurance	252	245
Telephone	-	261
Postage and stationery	104	54
Sundries	510	376
Computer costs	331	184
	<u>1,197</u>	<u>1,120</u>

Governance costs

	2024 Tournaments £	2023 Total activities £
Legal and professional fees	35	45
Independent examiner's fee	1,992	1,836
	<u>2,027</u>	<u>1,881</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was received by any trustee directors or person connected with them in the year ended 31 October 2024 or in the previous year.

Trustees' expenses

Four trustee directors (2023: Three) were reimbursed a total of £1,500 (2023: £330) in respect of travel, subsistence, telephone, printing, postage and stationery costs.

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,174	-	3,174
Charitable activities			
Tournaments	-	59,938	59,938
Other trading activities	43,755	-	43,755
Investment income	2,519	-	2,519
Total	<u>49,448</u>	<u>59,938</u>	<u>109,386</u>
EXPENDITURE ON			
Raising funds	7,623	14,639	22,262
Charitable activities			
Tournaments	3,001	89,750	92,751
Total	<u>10,624</u>	<u>104,389</u>	<u>115,013</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	38,824 (44,451)	(44,451) 44,451	(5,627) -
Net movement in funds	<u>(5,627)</u>	<u>-</u>	<u>(5,627)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	180,006	-	180,006
TOTAL FUNDS CARRIED FORWARD	<u><u>174,379</u></u>	<u><u>-</u></u>	<u><u>174,379</u></u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2023 and 31 October 2024	<u>549</u>
DEPRECIATION	
At 1 November 2023 and 31 October 2024	<u>549</u>
NET BOOK VALUE	
At 31 October 2024	<u><u>-</u></u>
At 31 October 2023	<u><u>-</u></u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

12. HERITAGE ASSETS

	Total £
MARKET VALUE At 1 November 2023 and 31 October 2024	2,090
NET BOOK VALUE At 31 October 2024	<u>2,090</u>
At 31 October 2023	<u>2,090</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>125</u>	<u>351</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	6	-
Accruals	<u>1,992</u>	<u>1,914</u>
	<u>1,998</u>	<u>1,914</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	2,090	-	2,090	2,090
Current assets	177,911	-	177,911	174,203
Current liabilities	<u>(1,998)</u>	-	<u>(1,998)</u>	<u>(1,914)</u>
	<u>178,003</u>	<u>-</u>	<u>178,003</u>	<u>174,379</u>

16. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	Transfers between funds £	At 31.10.24 £
Unrestricted funds				
General fund	174,379	57,363	(53,739)	178,003
Restricted funds				
Tournaments and training fund	-	(53,739)	53,739	-
TOTAL FUNDS	<u>174,379</u>	<u>3,624</u>	<u>-</u>	<u>178,003</u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,833	(8,470)	57,363
Restricted funds			
Tournaments and training fund	39,181	(92,920)	(53,739)
TOTAL FUNDS	<u>105,014</u>	<u>(101,390)</u>	<u>3,624</u>

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	Transfers between funds £	At 31.10.23 £
Unrestricted funds				
General fund	180,006	38,824	(44,451)	174,379
Restricted funds				
Tournaments and training fund	-	(44,451)	44,451	-
TOTAL FUNDS	<u>180,006</u>	<u>(5,627)</u>	<u>-</u>	<u>174,379</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,448	(10,624)	38,824
Restricted funds			
Tournaments and training fund	59,938	(104,389)	(44,451)
TOTAL FUNDS	<u>109,386</u>	<u>(115,013)</u>	<u>(5,627)</u>

Tournaments and training fund

Monies were received from various sources as contributions towards the cost of the various tournaments attended throughout the year.

Transfers between funds

The transfers from unrestricted to restricted funds relate to funds being transferred over to cover a deficit in restricted funds.

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2024**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

18. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

ENGLAND AND WALES BLIND GOLF

England & Wales - Charity number 1064829

Accounts

REGISTERED COMPANY NUMBER: 03371488 (England and Wales)
REGISTERED CHARITY NUMBER: 1064829

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023
FOR
ENGLAND AND WALES BLIND GOLF**

ENGLAND AND WALES BLIND GOLF

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ENGLAND AND WALES BLIND GOLF
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 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 charitable company is established for the relief of the blind by the provision of training in golf facilities so as to improve the conditions of life of such persons.

To achieve this object, the charitable company would normally co-ordinate a number of golfing tournaments and training opportunities for the blind. All player members can receive financial help towards their lessons from their local golf professional. New and inexperienced player members can receive additional financial support for further lessons.

During the golf season 7 major events which bring members together were held. On each occasion about one third of our playing membership took part.

Public Benefit

The Trustee Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. The Trustee Directors refer to public benefit throughout this report.

FINANCIAL REVIEW

Review for the Year

The financial position of the charity continues to be satisfactory. However, the current economic climate and the predictions for the future economic climate mean that we are not confident that we can continually maintain previous years levels of fundraising.

We received funding from The Primary club for the Matchplay and generous grants from various organisations and individuals for meeting the objectives of the charity. We are looking for other avenues of income.

We have continued to use the services of a fundraiser and we are registered with Charity Aid Foundation and Paypal Giving to enable people to donate with the benefit of Gift Aid. All these funds have gone towards meeting the objectives of the charity.

Financial policies have been reviewed and the Board regularly reviews the financial position and aims to run events in the most economic way.

In order to promote the organisation, raise our profile amongst the golfing world and recruit additional members we have engaged the services of a PR Consultant.

Reserves Policy

The Board of Trustee Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charitable company should equate to eighteen months of the unrestricted resources expended. This provides sufficient funds to cover fundraising, management and administration costs in the event of a significant decrease in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. This policy is subject to regular review by the Board of Trustee Directors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charitable company was incorporated on 10th May 1997 and is limited by guarantee and registered as a charity. It is Governed by its Memorandum and Articles of Association (revised April 2011).

ENGLAND AND WALES BLIND GOLF

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Directors

In accordance with the Memorandum and Articles of Association the affairs of the charitable company are governed by a Board of Trustee Directors consisting of Chairman, Financial Director, Company Secretary, Captain and up to five other members, two of which must be Player Members and a maximum of two can be a Non Player Member.

The Captain shall be elected for two years and consecutive terms are not allowed. Other members of the Board are elected for three years, one third elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03371488 (England and Wales)

Registered Charity number

1064829

Registered office

Station House
North Street
Havant
Hampshire
PO9 1QU

Trustees

R J Tomlinson	
J P Eakin	
B Ritchie	Resigned 12/07/2023
D V Daniels	
P M Osborne	Resigned 18/01/2023
A Gilford	
J Heathfield	Resigned 16/01/2023
J W Bastable	
G A Morris	Resigned 23/04/2023
P W E Smith	Appointed 23/04/2023
S J Cunningham	Appointed 23/04/2023
K Weir	Appointed 23/04/2023

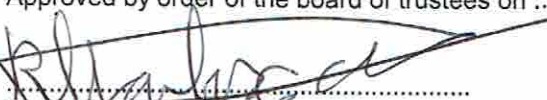
Company Secretary

A Gilford	Resigned 02/08/2023
D V Daniels	Appointed 02/08/2023

Independent Examiner

S Mackie, FCA
Morris Crocker
Chartered Accountants
Station House
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees on 12th February 2024 and signed on its behalf by:


.....
R J Tomlinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ENGLAND AND WALES BLIND GOLF**

Independent examiner's report to the trustees of England and Wales Blind Golf ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

S Mackie

S Mackie, FCA

Morris Crocker
Chartered Accountants
Station House
Havant
Hampshire
PO9 1QU

Date:19 February 2024.....

ENGLAND AND WALES BLIND GOLF
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,174	-	3,174	1,544
Charitable activities					
Tournaments	5	-	59,938	59,938	13,259
Other trading activities	3	43,755	-	43,755	48,950
Investment income	4	2,519	-	2,519	241
Total		<u>49,448</u>	<u>59,938</u>	<u>109,386</u>	<u>63,994</u>
EXPENDITURE ON					
Raising funds	6	7,623	14,639	22,262	34,239
Charitable activities					
Tournaments	7	3,001	89,750	92,751	60,027
Total		<u>10,624</u>	<u>104,389</u>	<u>115,013</u>	<u>94,266</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	38,824 (44,451)	(44,451) 44,451	(5,627) -	(30,272) -
Net movement in funds		<u>(5,627)</u>	<u>-</u>	<u>(5,627)</u>	<u>(30,272)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		180,006	-	180,006	210,278
TOTAL FUNDS CARRIED FORWARD		<u><u>174,379</u></u>	<u><u>-</u></u>	<u><u>174,379</u></u>	<u><u>180,006</u></u>

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

**BALANCE SHEET
31 OCTOBER 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Heritage assets	12	2,090	2,090
CURRENT ASSETS			
Debtors	13	351	-
Cash at bank		173,852	179,776
		<u>174,203</u>	<u>179,776</u>
CREDITORS			
Amounts falling due within one year	14	(1,914)	(1,860)
		<u>172,289</u>	<u>177,916</u>
NET CURRENT ASSETS			
		<u>174,379</u>	<u>180,006</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>174,379</u>	<u>180,006</u>
NET ASSETS		<u>174,379</u>	<u>180,006</u>
FUNDS	16		
Unrestricted funds		174,379	180,006
TOTAL FUNDS		<u>174,379</u>	<u>180,006</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

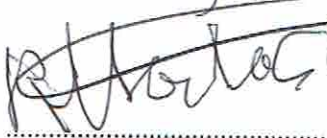
The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~12th February 2024~~ and were signed on its behalf by:



R J Tomlinson - Trustee

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support tournament and training activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when:

- tournament and training fees or related grants are received in advance of the tournament or training to which they relate.

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.

Tangible fixed assets

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

Computer equipment - 20% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Heritage assets

The charity's gold medals are reported in the Balance Sheet at fair value. Valuations were obtained in 2017 by professional valuers (Timegold, Woodford Green, Essex).

The gold medals are deemed to have indeterminate lives and the Trustees do not therefore consider it appropriate to charge depreciation.

Taxation

The charitable company is a registered charity and accordingly is exempt from taxation on its current sources of income.

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

The charitable company has a restricted income fund to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,178	200
Membership subscriptions	1,996	1,344
	<u>3,174</u>	<u>1,544</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising	<u>43,755</u>	<u>48,950</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,519</u>	<u>241</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Entry fees and sponsorship	59,938	13,259
Activity Tournaments		
	<u>59,938</u>	<u>13,259</u>

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Promotional expenses	<u>22,262</u>	<u>34,239</u>

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Tournaments	89,750	3,001	92,751

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Tournaments	1,120	1,881	3,001

Support costs, included in the above, are as follows:

Management

	2023 Tournaments £	2022 Total activities £
Insurance	245	933
Telephone	261	420
Postage and stationery	54	117
Sundries	376	390
Donations	-	500
Computer costs	184	535
	<u>1,120</u>	<u>2,895</u>

Governance costs

	2023 Tournaments £	2022 Total activities £
Legal and professional fees	45	35
Independent examiner's fee	1,836	1,764
	<u>1,881</u>	<u>1,799</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was received by any trustee directors or person connected with them in the year ended 31 October 2023 or in the previous year.

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Three trustee directors (2022: Three) were reimbursed a total of £330 (2022: £571) in respect of travel, subsistence, telephone, printing, postage and stationery costs.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,544	-	1,544
Charitable activities			
Tournaments	-	13,259	13,259
Other trading activities	48,950	-	48,950
Investment income	241	-	241
Total	<u>50,735</u>	<u>13,259</u>	<u>63,994</u>
EXPENDITURE ON			
Raising funds	10,715	23,524	34,239
Charitable activities			
Tournaments	4,694	55,333	60,027
Total	<u>15,409</u>	<u>78,857</u>	<u>94,266</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	35,326 (65,598)	(65,598) 65,598	(30,272) -
Net movement in funds	<u>(30,272)</u>	<u>-</u>	<u>(30,272)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	210,278	-	210,278
TOTAL FUNDS CARRIED FORWARD	<u><u>180,006</u></u>	<u><u>-</u></u>	<u><u>180,006</u></u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2022 and 31 October 2023	549
DEPRECIATION	
At 1 November 2022 and 31 October 2023	549
NET BOOK VALUE	
At 31 October 2023	-
At 31 October 2022	-

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 November 2022 and 31 October 2023	2,090
NET BOOK VALUE	
At 31 October 2023	2,090
At 31 October 2022	2,090

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	351	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	1,914	1,860

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	2,090	-	2,090	2,090
Current assets	174,203	-	174,203	179,776
Current liabilities	(1,914)	-	(1,914)	(1,860)
	<u>174,379</u>	<u>-</u>	<u>174,379</u>	<u>180,006</u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

16. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	Transfers between funds £	At 31.10.23 £
Unrestricted funds				
General fund	180,006	38,824	(44,451)	174,379
Restricted funds				
Tournaments and training fund	-	(44,451)	44,451	-
TOTAL FUNDS	<u>180,006</u>	<u>(5,627)</u>	<u>-</u>	<u>174,379</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,448	(10,624)	38,824
Restricted funds			
Tournaments and training fund	59,938	(104,389)	(44,451)
TOTAL FUNDS	<u>109,386</u>	<u>(115,013)</u>	<u>(5,627)</u>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
General fund	210,278	35,326	(65,598)	180,006
Restricted funds				
Tournaments and training fund	-	(65,598)	65,598	-
TOTAL FUNDS	<u>210,278</u>	<u>(30,272)</u>	<u>-</u>	<u>180,006</u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 OCTOBER 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,735	(15,409)	35,326
Restricted funds			
Tournaments and training fund	13,259	(78,857)	(65,598)
TOTAL FUNDS	<u>63,994</u>	<u>(94,266)</u>	<u>(30,272)</u>

Tournaments and training fund

Monies were received from various sources as contributions towards the cost of the various tournaments attended throughout the year.

Transfers between funds

The transfers from unrestricted to restricted funds relate to funds being transferred over to cover a deficit in restricted funds.

17. RELATED PARTY DISCLOSURES

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

18. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

ENGLAND AND WALES BLIND GOLF

England & Wales - Charity number 1064829

Accounts

REGISTERED COMPANY NUMBER: 03371488 (England and Wales)
REGISTERED CHARITY NUMBER: 1064829

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022
FOR
ENGLAND AND WALES BLIND GOLF**

ENGLAND AND WALES BLIND GOLF

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
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Balance Sheet	5
Notes to the Financial Statements	6 to 12

ENGLAND AND WALES BLIND GOLF
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2022. 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 charitable company is established for the relief of the blind by the provision of training in golf facilities so as to improve the conditions of life of such persons.

To achieve this object, the charitable company would normally co-ordinate a number of golfing tournaments and training opportunities for the blind. All player members can receive financial help towards their lessons from their local golf professional. New and inexperienced player members can receive additional financial support for further lessons.

During the golf season 7 major events which bring members together were held. On each occasion about one third of our playing membership took part.

Public Benefit

The Trustee Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. The Trustee Directors refer to public benefit throughout this report.

FINANCIAL REVIEW

Review for the Year

The financial position of the charity continues to be satisfactory. However, the current economic climate and the predictions for the future economic climate mean that we are not confident that we can continually maintain previous years levels of fundraising.

We received funding from The Primary club for the Matchplay and a grant from Matchroom for meeting the objectives of the charity. We are looking for other avenues of income.

We have continued to use the services of a fundraiser and we are registered with Virgin Money to enable people to donate with the benefit of Gift Aid. All these funds have gone towards meeting the objectives of the charity.

Financial policies have been reviewed and the Board regularly reviews the financial position and aims to run events in the most economic way.

In order to promote the organisation, raise our profile amongst the golfing world and recruit additional members we have engaged the services of a Marketing Company and a PR Consultant.

Reserves Policy

The Board of Trustee Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charitable company should equate to between fifteen and eighteen months of the unrestricted resources expended. This provides sufficient funds to cover fundraising, management and administration costs in the event of a significant decrease in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. This policy is subject to regular review by the Board of Trustee Directors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charitable company was incorporated on 10th May 1997 and is limited by guarantee and registered as a charity. It is Governed by its Memorandum and Articles of Association (revised April 2011).

ENGLAND AND WALES BLIND GOLF
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Directors

In accordance with the Memorandum and Articles of Association the affairs of the charitable company are governed by a Board of Trustee Directors consisting of Chairman, Financial Director, Company Secretary, Captain and up to five other members, two of which must be Player Members and a maximum of two can be a Non Player Member.

The Captain shall be elected for two years and consecutive terms are not allowed. Other members of the Board are elected for three years, one third elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03371488 (England and Wales)

Registered Charity number

1064829

Registered office

Station House
North Street
Havant
Hampshire
PO9 1QU

Trustees

R J Tomlinson

J P Eakin

B Ritchie

D V Daniels

P M Osborne

O Robinson

A Gilford

J Heathfield

J Bastable

G A Morris

Resigned 21/03/2022

Resigned 16/01/2023

Appointed 10/04/2022

Appointed 06/06/2022

Company Secretary

A Gilford

Independent Examiner

S Mackie, FCA

Morris Crocker

Chartered Accountants

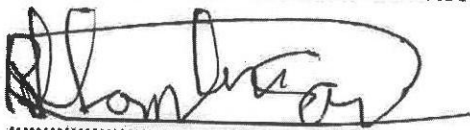
Station House

Havant

Hampshire

PO9 1QU

Approved by order of the board of trustees on16 January 2023..... and signed on its behalf by:



.....
R J Tomlinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ENGLAND AND WALES BLIND GOLF**

Independent examiner's report to the trustees of England and Wales Blind Golf ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

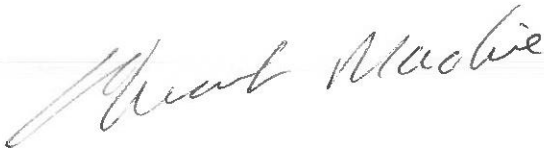
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



S Mackie, FCA
Morris Crocker
Chartered Accountants
Station House
Havant
Hampshire
PO9 1QU

Date: 20 January 2022

ENGLAND AND WALES BLIND GOLF

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,544	-	1,544	721
Charitable activities					
Tournaments	5	-	13,259	13,259	6,173
Other trading activities	3	48,950	-	48,950	17,734
Investment income	4	241	-	241	746
Total		<u>50,735</u>	<u>13,259</u>	<u>63,994</u>	<u>25,374</u>
EXPENDITURE ON					
Raising funds	6	10,715	23,524	34,239	11,364
Charitable activities					
Tournaments	7	4,694	55,333	60,027	43,488
COVID grants		-	-	-	6,150
Total		<u>15,409</u>	<u>78,857</u>	<u>94,266</u>	<u>61,002</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	35,326 (65,598)	(65,598) 65,598	(30,272) -	(35,628) -
Net movement in funds		<u>(30,272)</u>	<u>-</u>	<u>(30,272)</u>	<u>(35,628)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		210,278	-	210,278	245,906
TOTAL FUNDS CARRIED FORWARD		<u>180,006</u>	<u>-</u>	<u>180,006</u>	<u>210,278</u>

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

BALANCE SHEET
31 OCTOBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Heritage assets	12	2,090	2,090
CURRENT ASSETS			
Cash at bank		179,776	211,226
CREDITORS			
Amounts falling due within one year	13	(1,860)	(3,038)
NET CURRENT ASSETS		<u>177,916</u>	<u>208,188</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		180,006	210,278
NET ASSETS		<u>180,006</u>	<u>210,278</u>
FUNDS	15		
Unrestricted funds		180,006	210,278
TOTAL FUNDS		<u>180,006</u>	<u>210,278</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on16...JANUARY...2023, and were signed on its behalf by:


R J Tomlinson - Trustee

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support tournament and training activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when:

- tournament and training fees or related grants are received in advance of the tournament or training to which they relate.

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.

Tangible fixed assets

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

Computer equipment - 20% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Heritage assets

The charity's gold medals are reported in the Balance Sheet at fair value. Valuations were obtained in 2017 by professional valuers (Timegold, Woodford Green, Essex).

The gold medals are deemed to have indeterminate lives and the Trustees do not therefore consider it appropriate to charge depreciation.

Taxation

The charitable company is a registered charity and accordingly is exempt from taxation on its current sources of income.

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

The charitable company has a restricted income fund to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	200	296
Membership subscriptions	1,344	425
	<u>1,544</u>	<u>721</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	48,950	17,734
	<u>48,950</u>	<u>17,734</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	241	746
	<u>241</u>	<u>746</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Entry fees and sponsorship	13,259	6,173
Activity Tournaments	-	-
	<u>13,259</u>	<u>6,173</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Promotional expenses	34,239	11,364
	<u>34,239</u>	<u>11,364</u>

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Tournaments	<u>55,333</u>	<u>4,694</u>	<u>60,027</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Tournaments	<u>2,895</u>	<u>1,799</u>	<u>4,694</u>

Support costs, included in the above, are as follows:

Management

	2022 Tournaments £	2021 Total activities £
Insurance	933	866
Telephone	420	540
Postage and stationery	117	-
Sundries	390	52
Donations	500	500
Computer costs	535	114
	<u>2,895</u>	<u>2,072</u>

Governance costs

	2022 Tournaments £	2021 Total activities £
Legal and professional fees	35	240
Independent examiner's fee	1,764	2,424
	<u>1,799</u>	<u>2,664</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was received by any trustee directors or person connected with them in the year ended 31 October 2022 or in the previous year.

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Three trustee directors (2021: Five) were reimbursed a total of £571 (2021: £570) in respect of travel, subsistence, telephone, printing, postage and stationery costs.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	721	-	721
Charitable activities			
Tournaments	-	6,173	6,173
Other trading activities	17,734	-	17,734
Investment income	746	-	746
Total	<u>19,201</u>	<u>6,173</u>	<u>25,374</u>
EXPENDITURE ON			
Raising funds	7,460	3,904	11,364
Charitable activities			
Tournaments	4,736	38,752	43,488
COVID grants	-	6,150	6,150
Total	<u>12,196</u>	<u>48,806</u>	<u>61,002</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	7,005 (28,029)	(42,633) 28,029	(35,628) -
Net movement in funds	<u>(21,024)</u>	<u>(14,604)</u>	<u>(35,628)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	231,302	14,604	245,906
TOTAL FUNDS CARRIED FORWARD	<u><u>210,278</u></u>	<u><u>-</u></u>	<u><u>210,278</u></u>

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2021 and 31 October 2022	549
DEPRECIATION	
At 1 November 2021 and 31 October 2022	549
NET BOOK VALUE	
At 31 October 2022	-
At 31 October 2021	-

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 November 2021 and 31 October 2022	2,090
NET BOOK VALUE	
At 31 October 2022	2,090
At 31 October 2021	2,090

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals	1,860	3,038

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	2,090	-	2,090	2,090
Current assets	179,776	-	179,776	211,226
Current liabilities	(1,860)	-	(1,860)	(3,038)
	<u>180,006</u>	<u>-</u>	<u>180,006</u>	<u>210,278</u>

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

15. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
General fund	210,278	35,326	(65,598)	180,006
Restricted funds				
Tournaments and training fund	-	(65,598)	65,598	-
TOTAL FUNDS	<u>210,278</u>	<u>(30,272)</u>	<u>-</u>	<u>180,006</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,735	(15,409)	35,326
Restricted funds			
Tournaments and training fund	13,259	(78,857)	(65,598)
TOTAL FUNDS	<u>63,994</u>	<u>(94,266)</u>	<u>(30,272)</u>

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	Transfers between funds £	At 31.10.21 £
Unrestricted funds				
General fund	231,302	7,005	(28,029)	210,278
Restricted funds				
Tournaments and training fund	14,604	(42,633)	28,029	-
TOTAL FUNDS	<u>245,906</u>	<u>(35,628)</u>	<u>-</u>	<u>210,278</u>

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,201	(12,196)	7,005
Restricted funds			
Tournaments and training fund	6,173	(48,806)	(42,633)
TOTAL FUNDS	<u>25,374</u>	<u>(61,002)</u>	<u>(35,628)</u>

Tournaments and training fund

Monies were received from various sources as contributions towards the cost of the various tournaments attended throughout the year.

Transfers between funds

The transfers from unrestricted to restricted funds relate to funds being transferred over to cover a deficit in restricted funds.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

17. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

ENGLAND AND WALES BLIND GOLF

England & Wales - Charity number 1064829

Accounts

REGISTERED COMPANY NUMBER: 03371488 (England and Wales)
REGISTERED CHARITY NUMBER: 1064829

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021
FOR
ENGLAND AND WALES BLIND GOLF**

ENGLAND AND WALES BLIND GOLF

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

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ENGLAND AND WALES BLIND GOLF

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2021. 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 charitable company is established for the relief of the blind by the provision of training in golf facilities so as to improve the conditions of life of such persons.

To achieve this object, the charitable company would normally co-ordinate a number of golfing tournaments and training opportunities for the blind. All player members can receive financial help towards their lessons from their local golf professional. New and inexperienced player members can receive additional financial support for further lessons.

Due to Covid-19 we continued to support all Player Members with the grant of up to £500 to assist in their training, travel and all other fees to enable them to continue to play golf in their local area where permissible. During the golf season 6 major events which bring members together were held. On each occasion about one third of our playing membership took part.

Public Benefit

The Trustee Directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities. The Trustee Directors refer to public benefit throughout this report.

FINANCIAL REVIEW

Review for the Year

The financial position of the charity continues to be satisfactory. We are no longer in receipt of grants from The Levy Foundation, the grants from The Primary Club and for the Cowdrey Trophy from 2020 were used in 2021.

We have continued to use the services of a fundraiser and we are registered with Virgin Money to enable people to donate with the benefit of Gift Aid. All these funds have gone towards meeting the objectives of the charity.

The current economic climate and the predictions for the future economic climate mean that we are not confident that we can continually maintain previous year's levels of fundraising.

Financial policies have been reviewed and the Board regularly reviews the financial position and aims to run events in the most economic way.

In order to promote the organisation, raise our profile amongst the golfing world and recruit additional members we have engaged the services of a Marketing Company and a PR Consultant.

Reserves Policy

The Board of Trustee Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charitable company should equate to between fifteen and eighteen months of the unrestricted resources expended. This provides sufficient funds to cover fundraising, management and administration costs in the event of a significant decrease in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. This policy is subject to regular review by the Board of Trustee Directors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charitable company was incorporated on 10th May 1997 and is limited by guarantee and registered as a charity. It is Governed by its Memorandum and Articles of Association (revised April 2011).

ENGLAND AND WALES BLIND GOLF

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Directors

In accordance with the Memorandum and Articles of Association the affairs of the charitable company are governed by a Board of Trustee Directors consisting of Chairman, Financial Director, Company Secretary, Captain and up to five other members, two of which must be Player Members and a maximum of one can be a Non Player Member.

The Captain shall be elected for two years and consecutive terms are not allowed. Other members of the Board are elected for three years, one third elected each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03371488 (England and Wales)

Registered Charity number

1064829

Registered office

Station House
North Street
Havant
Hampshire
PO9 1QU

Trustees

R J Tomlinson	
J P Eakin	
S BeEVERS	Resigned 18/07/2021
B Ritchie	
D Sheridan	Resigned 18/07/2021
D V Daniels	
P M Osborne	
O Robinson	Appointed 18/07/2021
A Gilford	Appointed 18/07/2021
J Heathfield	Appointed 18/07/2021

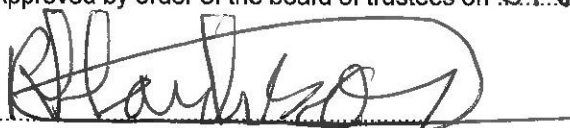
Company Secretary

S BeEVERS	Resigned 18/07/2021
A Gilford	Appointed 18/07/2021

Independent Examiner

P Underwood, FCCA
Morris Crocker
Chartered Accountants
Station House
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees on 31 January 2022 and signed on its behalf by:



R J Tomlinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ENGLAND AND WALES BLIND GOLF**

Independent examiner's report to the trustees of England and Wales Blind Golf ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



P Underwood, FCCA
Morris Crocker
Chartered Accountants
Station House
Havant
Hampshire
PO9 1QU

Date:

14 February 2022

ENGLAND AND WALES BLIND GOLF

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	721	-	721	2,324
Charitable activities					
Tournaments	5	-	6,173	6,173	24,600
Other trading activities	3	17,734	-	17,734	16,483
Investment income	4	746	-	746	1,882
Total		<u>19,201</u>	<u>6,173</u>	<u>25,374</u>	<u>45,289</u>
 EXPENDITURE ON					
Raising funds	6	7,460	3,904	11,364	9,964
Charitable activities					
Tournaments	7	4,736	38,752	43,488	7,448
COVID grants		-	6,150	6,150	3,640
Total		<u>12,196</u>	<u>48,806</u>	<u>61,002</u>	<u>21,052</u>
NET INCOME/(EXPENDITURE)		<u>7,005</u>	<u>(42,633)</u>	<u>(35,628)</u>	<u>24,237</u>
Transfers between funds	15	<u>(28,029)</u>	<u>28,029</u>	-	-
Net movement in funds		<u>(21,024)</u>	<u>(14,604)</u>	<u>(35,628)</u>	<u>24,237</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		231,302	14,604	245,906	221,669
TOTAL FUNDS CARRIED FORWARD		<u><u>210,278</u></u>	<u><u>-</u></u>	<u><u>210,278</u></u>	<u><u>245,906</u></u>

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

**BALANCE SHEET
31 OCTOBER 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Heritage assets	12	2,090	2,090
CURRENT ASSETS			
Cash at bank		211,226	246,428
CREDITORS			
Amounts falling due within one year	13	(3,038)	(2,612)
NET CURRENT ASSETS		<u>208,188</u>	<u>243,816</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>210,278</u>	<u>245,906</u>
NET ASSETS		<u>210,278</u>	<u>245,906</u>
FUNDS	15		
Unrestricted funds		210,278	231,302
Restricted funds		-	14,604
TOTAL FUNDS		<u>210,278</u>	<u>245,906</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2022 and were signed on its behalf by:



R J Tomlinson - Trustee

The notes form part of these financial statements

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support tournament and training activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when:

- tournament and training fees or related grants are received in advance of the tournament or training to which they relate.

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.

Tangible fixed assets

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

Computer equipment - 20% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Heritage assets

The charity's gold medals are reported in the Balance Sheet at fair value. Valuations were obtained in 2017 by professional valuers (Timegold, Woodford Green, Essex).

The gold medals are deemed to have indeterminate lives and the Trustees do not therefore consider it appropriate to charge depreciation.

Taxation

The charitable company is a registered charity and accordingly is exempt from taxation on its current sources of income.

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

The charitable company has a restricted income fund to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	296	1,189
Membership subscriptions	425	1,135
	<u>721</u>	<u>2,324</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	<u>17,734</u>	<u>16,483</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>746</u>	<u>1,882</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Entry fees and sponsorship	6,173	24,600
Activity Tournaments		
	<u>6,173</u>	<u>24,600</u>

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Promotional expenses	<u>11,364</u>	<u>9,964</u>

ENGLAND AND WALES BLIND GOLF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Tournaments	38,752	4,736	43,488
COVID grants	6,150	-	6,150
	<u>44,902</u>	<u>4,736</u>	<u>49,638</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Tournaments	2,072	2,664	4,736
	<u>2,072</u>	<u>2,664</u>	<u>4,736</u>

Support costs, included in the above, are as follows:

Management

	2021 Tournaments £	2020 Total activities £
Insurance	866	814
Telephone	540	900
Postage and stationery	-	53
Sundries	52	160
Donations	500	25
Computer costs	114	587
	<u>2,072</u>	<u>2,539</u>

Governance costs

	2021 Tournaments £	2020 Total activities £
Legal and professional fees	240	293
Independent examiner's fee	2,424	2,160
	<u>2,664</u>	<u>2,453</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was received by any trustee directors or person connected with them in the year ended 31 October 2021 or in the previous year.

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Five trustee directors (2020: Five) were reimbursed a total of £570 (2020: £1,050) in respect of travel, subsistence, telephone, printing, postage and stationery costs.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,324	-	2,324
Charitable activities			
Tournaments	-	24,600	24,600
Other trading activities	16,483	-	16,483
Investment income	1,882	-	1,882
Total	20,689	24,600	45,289
EXPENDITURE ON			
Raising funds	6,064	3,900	9,964
Charitable activities			
Tournaments	4,992	2,456	7,448
COVID grants	-	3,640	3,640
Total	11,056	9,996	21,052
NET INCOME	9,633	14,604	24,237
RECONCILIATION OF FUNDS			
Total funds brought forward	221,669	-	221,669
TOTAL FUNDS CARRIED FORWARD	231,302	14,604	245,906

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2020 and 31 October 2021	549
DEPRECIATION	
At 1 November 2020 and 31 October 2021	549
NET BOOK VALUE	
At 31 October 2021	-
At 31 October 2020	-

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 November 2020 and 31 October 2021	2,090
NET BOOK VALUE	
At 31 October 2021	2,090
At 31 October 2020	2,090

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals	3,038	2,612

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	2,090	-	2,090	2,090
Current assets	211,226	-	211,226	246,428
Current liabilities	(3,038)	-	(3,038)	(2,612)
	<u>210,278</u>	<u>-</u>	<u>210,278</u>	<u>245,906</u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

15. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	Transfers between funds £	At 31.10.21 £
Unrestricted funds				
General fund	231,302	7,005	(28,029)	210,278
Restricted funds				
Tournaments and training fund	14,604	(42,633)	28,029	-
TOTAL FUNDS	<u>245,906</u>	<u>(35,628)</u>	<u>-</u>	<u>210,278</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,201	(12,196)	7,005
Restricted funds			
Tournaments and training fund	6,173	(48,806)	(42,633)
TOTAL FUNDS	<u>25,374</u>	<u>(61,002)</u>	<u>(35,628)</u>

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	221,669	9,633	231,302
Restricted funds			
Tournaments and training fund	-	14,604	14,604
TOTAL FUNDS	<u>221,669</u>	<u>24,237</u>	<u>245,906</u>

ENGLAND AND WALES BLIND GOLF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 OCTOBER 2021

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,689	(11,056)	9,633
Restricted funds			
Tournaments and training fund	24,600	(9,996)	14,604
TOTAL FUNDS	<u>45,289</u>	<u>(21,052)</u>	<u>24,237</u>

Tournaments and training fund

Monies were received from the Joseph Levy Foundation for the purpose of covering the costs of hosting the Lawrence Levy British Blind Masters Championship, training and a donation towards administering the charitable company.

Monies were also received from various sources as contributions towards the cost of the various tournaments attended throughout the year. The transfer from unrestricted funds offsets the costs of the tournaments held.

Transfers between funds

The transfers from unrestricted to restricted funds relate to funds being transferred over to cover a deficit in restricted funds.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2021.

17. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.