

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 12<sup>th</sup> 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.

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

The notes form part of these financial statements

# ENGLAND AND WALES BLIND GOLF

## BALANCE SHEET 31 OCTOBER 2023

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

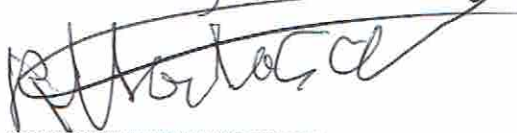
The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

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



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

### 11. TANGIBLE FIXED ASSETS

#### COST

At 1 November 2022 and  
31 October 2023

Computer  
equipment  
£

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

#### MARKET VALUE

At 1 November 2022 and  
31 October 2023

Total  
£

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

Other debtors

2023  
£  
351

2022  
£  
-

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals

2023  
£  
1,914

2022  
£  
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 £
<b>Unrestricted funds</b>				
General fund	180,006	38,824	(44,451)	174,379
<b>Restricted funds</b>				
Tournaments and training fund	-	(44,451)	44,451	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	49,448	(10,624)	38,824
<b>Restricted funds</b>			
Tournaments and training fund	59,938	(104,389)	(44,451)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	210,278	35,326	(65,598)	180,006
<b>Restricted funds</b>				
Tournaments and training fund	-	(65,598)	65,598	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	50,735	(15,409)	35,326
<b>Restricted funds</b>			
Tournaments and training fund	13,259	(78,857)	(65,598)
<b>TOTAL FUNDS</b>	<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.