

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

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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:



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	5				
Tournaments		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	7				
Tournaments		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)		57,363	(53,739)	3,624	(5,627)
Transfers between funds	16	(53,739)	53,739	-	-
Net movement in funds		3,624	-	3,624	(5,627)
RECONCILIATION OF FUNDS					
Total funds brought forward		174,379	-	174,379	180,006
TOTAL FUNDS CARRIED FORWARD		<u>178,003</u>	<u>-</u>	<u>178,003</u>	<u>174,379</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
		<u>177,911</u>	<u>174,203</u>
CREDITORS			
Amounts falling due within one year	14	(1,998)	(1,914)
NET CURRENT ASSETS		<u>175,913</u>	<u>172,289</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>178,003</u>	<u>174,379</u>
NET ASSETS		<u>178,003</u>	<u>174,379</u>
FUNDS	16		
Unrestricted funds		178,003	174,379
TOTAL FUNDS		<u>178,003</u>	<u>174,379</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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:


Diana Daniels (Mar 7, 2025 12:23 GMT)
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 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)	38,824	(44,451)	(5,627)
Transfers between funds	(44,451)	44,451	-
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>174,379</u>	<u>-</u>	<u>174,379</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>
At 31 October 2023	<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	2,090
At 31 October 2023	2,090

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	125	351

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	6	-
Accruals	1,992	1,914
	1,998	1,914

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	(1,998)	-	(1,998)	(1,914)
	178,003	-	178,003	174,379

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	174,379	3,624	-	178,003

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.