

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2023
for
The British Disabled Angling Association

Kingsley Maybrook Limited
Unitec House
2 Albert Place
London
N3 1QB

Contents of the Financial Statements
for the Year Ended 30 June 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

The British Disabled Angling Association

Report of the Trustees for the Year Ended 30 June 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 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

To provide, in the interests of social welfare, recreational facilities for disabled persons within Great Britain with the object of improving life conditions of such persons.

Public benefit

The charity aims to provide new inclusive environments for angling, and to empower disabled people with an interest in angling and providing inclusive environments for the same. This can reduce dependency on others, empower individuals and contribute to more independence.

The trustees confirm they have given due consideration to the Charity Commission's published guidance on the Public Benefit requirements under the Charities Act 2011

Volunteers

Volunteers are widely used and highly valued by the charity. They play an essential role in the charities operations, and through recruitment and training of volunteers the charity is able to offer increased numbers of projects throughout the UK which are volunteer reliant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Events:

The economic climate has hit all charities and walks of life, but as trustees we have a duty to do the best we can with the generous funds bestowed upon us despite the worlds hardships ensuring any donations are well spent to better those lives affected by disability.

Disability Schools:

We remain extremely proud of our disability schools fishing projects, the pleasure and independence it gives to hundreds of children with a pan impairment who look forward to fishing with each other often when they don't think they will enjoy it, once taking part disability isn't a barrier any longer with focus on the enjoyment of fishing, catching or driving one of the specially adapted boats at Ladybower reservoir.

The Roger Webb Disability Carp Challenge:

Funding permitted we hope to re launch the Roger Webb memorial in Bedfordshire in memory of a very special trustee we mark his devotion to this area with this event. Planning for the memorial event is once again in the capable hands of Paralympian and trustee Matt Skelhon who has plans to bring in more participants and range of impairments for 2024.

Sea Fishing Support (Wetwheels):

The trustees continue to provide a variety of fishing, this includes sea fishing with WetWheels Yorkshire and South as a charity in their own right so we can continue our previous support with equipment and BDAA sea fishing trips especially from the historic Whitby bay.

Ladybower Training Centre:

BDAA/LadyBower has been awarded our "Centre of excellence" with the completed accessible classroom so we can now provide additional shelter, toilets and fully equipped training centre the new building will allow schools to prepare their catch, this project continues to exceed all expectations and our plans for thousands of children, adults and their families become reality year on year. Our next phase is to improve the existing route into a fully accessible access route.

Severn Trent and other organisations such as CP sport, becoming involved helping develop the kayaking, float tube fishing all of which provide the very best in new and innovated equipment to take disability out of the titles and rely on terms like accessibility and we continue to develop the mutually beneficial project with equipment, funding and future proofing the equipment for generations to come with support from.

Ladybower centre has become the go to place for groups such as Teenage cancer trust who delight in the facilities despite the weather, an array of disability organisations for children and adults, we pride ourselves in providing end of life experiences and have already made peoples lives that bit easier by delivering these on demand and importantly without waiting.

We continue to fundraise to create our exciting projects and experiences so people with impairments can familiarise themselves with trout fishing either using traditional fly fishing or adapted powered fishing reels designed by BDAA. The accessible boats remain the main attraction allowing children and adults to pilot them providing a new skill and sense of achievement, its hoped in the near future we can afford a third boat as demand grows each year for these specialised pieces of equipment designed by BDAA.

The British Disabled Angling Association

Report of the Trustees for the Year Ended 30 June 2023

Albrighton Moat Trust:

The schools and buddy projects continues to be hosted at this unique coarse fishery, schools from around the midlands benefit from our days, adults also are included in these activities including the military personnel injured during services, we host both our own disability schools annual and Albrighton's invitation competitions and include the beneficiaries siblings in our events.

FINANCIAL REVIEW

Financial position

In the year the charity raised £206,509 from donations (2022 £137,813) and £23 from Bank Interest (2022 £56)

During the year the charity spent £235,586 (2022 £168,278)

At the balance sheet date the charity had assets of £74,488 (2022 £103,542)

Reserves policy

The Charity's reserve policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

FUTURE PLANS

Plans are underway including:

1. Disability centres of excellence:

As President I am very proud of our trustees who continue to work despite their family issues, health and fitness concerns. The "Mary-Mo" and Codie-Mo have both had a cosmetic and equipment make over with many children piloting the boats from the wheelchair operating positions and operators able to override in a moment, adults losing their driving licences have been operating the boat with tears of joy as the alternatives to crowded roads on the open water. We need a third boat along with new floating pontoons to accommodate the growing number of participants and those who prefer a more solid surface than the boats.

2. Ladybower reservoir Derbyshire:

This venue with ideas from both BDAA and local disability groups continues to evolve, BDAA has completed the new teaching centre investing in the infrastructure and now focusing on the tech so children waiting for their turn on the boats can also watch the live streamed filming of others catching fish out on the water increasing the excitement.

3. Equipment

Equipment has been a challenge with lack of parts due to the world shortage of some essential parts, however nothing stops us finding other ways and as such we have managed to work with local engineers to produce our own supply of powered reels and rod holders ensuring the continuation of adapted equipment to help overcome difficulties using orthodox fishing tackle, we are seeing the impact of these most important pieces of equipment.

4. Platforms

Our program of adapted accessible platforms remain in demand, so rather than us actively looking for locations we encourage applicants to approach us so we can best use the funding provided and assess the need.

The British Disabled Angling Association

Report of the Trustees
for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New Trustees are selected from amongst existing volunteers for their skills and abilities in furthering the aims of the charity

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1074729

Principal address

9 Yew Tree Road
Walsall
WS5 4NQ

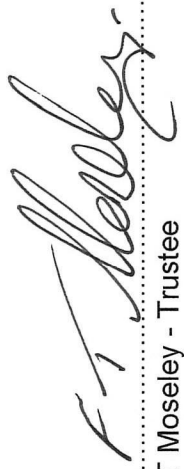
Trustees

T Moseley
G Rodriguez
M Moseley
C Sutton
M Bowell
J Brown
G Evans
D Owen
M Owen
M Skelhon

Independent Examiner

Anjana Hirani FFA/FIPA FFTA
Kingsley Maybrook Limited
Unitec House
2 Albert Place
London
N3 1QB

Approved by order of the board of trustees on 19 04 2024..... and signed on its behalf by:


.....
T Moseley - Trustee

Independent examiner's report to the trustees of The British Disabled Angling Association

I report to the charity trustees on my examination of the accounts of The British Disabled Angling Association (the Trust) for the year ended 30 June 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anjana Hirani FFA/FIPA FFTA

Kingsley Maybrook Limited
Unitec House
2 Albert Place
London
N3 1QB

Date: 19/4/24

The British Disabled Angling Association

Statement of Financial Activities
for the Year Ended 30 June 2023

	Notes	Unrestricted funds £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		106,319	100,190	206,509	137,813
Investment income	2	23	-	23	56
Total		<u>106,342</u>	<u>100,190</u>	<u>206,532</u>	<u>137,869</u>
EXPENDITURE ON					
Raising funds		63,614	-	63,614	53,900
Charitable activities					
The general charitable activities of the charity		7,887	156,130	164,017	106,554
Administration		7,781	-	7,781	7,348
Other		174	-	174	476
Total		<u>79,456</u>	<u>156,130</u>	<u>235,586</u>	<u>168,278</u>
NET INCOME/(EXPENDITURE)		26,886	(55,940)	(29,054)	(30,409)
RECONCILIATION OF FUNDS					
Total funds brought forward		29,047	74,495	103,542	133,951
TOTAL FUNDS CARRIED FORWARD		<u>55,933</u>	<u>18,555</u>	<u>74,488</u>	<u>103,542</u>

The notes form part of these financial statements

The British Disabled Angling Association

Balance Sheet
30 June 2023

	Notes	Unrestricted funds £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
FIXED ASSETS					
Tangible assets	6	168	-	168	342
CURRENT ASSETS					
Cash at bank and in hand	7	69,982	18,555	88,537	121,344
CREDITORS					
Amounts falling due within one year	8	(14,217)	-	(14,217)	(18,144)
NET CURRENT ASSETS		<u>55,765</u>	<u>18,555</u>	<u>74,320</u>	<u>103,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		55,933	18,555	74,488	103,542
NET ASSETS		<u>55,933</u>	<u>18,555</u>	<u>74,488</u>	<u>103,542</u>
FUNDS	9				
Unrestricted funds				55,933	29,047
Restricted funds:					
Restricted				18,555	74,495
TOTAL FUNDS				<u>74,488</u>	<u>103,542</u>

The financial statements were approved by the Board of Trustees and authorised for issue on


T Moseley - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. INVESTMENT INCOME

Interest receivable - trading	30.6.23 £ 23	30.6.22 £ 56
-------------------------------	--------------------	--------------------

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

Trustees are reimbursed out of pocket expenses only, including mileage on charity business at £0.45p per mile and actual phone costs.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,555	68,258	137,813
Investment income	56	-	56
Total	69,611	68,258	137,869
EXPENDITURE ON			
Raising funds	53,900	-	53,900
Charitable activities			
The general charitable activities of the charity	7,887	98,667	106,554
Administration	7,348	-	7,348
Other	476	-	476
Total	69,611	98,667	168,278
NET INCOME/(EXPENDITURE)	-	(30,409)	(30,409)
RECONCILIATION OF FUNDS			
Total funds brought forward	29,047	104,904	133,951
TOTAL FUNDS CARRIED FORWARD	29,047	74,495	103,542

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

5. RESTRICTED FUNDS

Our restricted funds are only to be used on specific projects that are detailed by the funder.

These are broke down into specific areas:

- Geographical area of the country and can only be used in the named area of the country
- Age child or adult can only be used in the age ranges prescribed
- Disability meaning specifically Mobility, learning, visually impaired
- Equipment this pertains to either descriptive adapted fishing equipment i.e. powered fishing reels, adapted fishing rod holders
- Non adapted fishing equipment this would be to provide kits of general fishing tackle to be used by the beneficiaries
- Platforms these only accessible BDAA designs of any material
- Events can be funded by any restricted funds allocated to an area if equipment, tackle etc. has also not been included within the restriction.

We have adhered to all the restriction letters that are supplied by the funders along with the restrictions of area, equipment, general etc. In cases where we do not have complete understanding we contact the funder for additional information to ensure that we have adhered to their terms and conditions.

6. TANGIBLE FIXED ASSETS

COST

At 1 July 2022 and 30 June 2023

DEPRECIATION

At 1 July 2022

Charge for year

At 30 June 2023

NET BOOK VALUE

At 30 June 2023

At 30 June 2022

	Plant and machinery £	Computer equipment £	Totals £
	6,319	8,359	14,678
	6,299	8,037	14,336
	5	169	174
	6,304	8,206	14,510
	15	153	168
	20	322	342

7. CASH AT BANK AND IN HAND

	Unrestricted £	Restricted £	30.6.23 Total funds £	30.6.22 Total funds £
Cash in hand	1,133	-	1,133	1,033
Bank account no. 1	68,849	18,555	87,404	120,311
Total	69,982	18,555	88,537	121,344

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	30.6.23	30.6.22
Other creditors	£	£
	(239)	(683)
	14,456	18,827
	14,217	18,144

9. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
Unrestricted	29,047	26,886	55,933
Restricted funds			
Restricted	74,495	(55,940)	18,555
TOTAL FUNDS	<u>103,542</u>	<u>(29,054)</u>	<u>74,488</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted	106,342	(79,456)	26,886
Restricted funds			
Restricted	100,190	(156,130)	(55,940)
TOTAL FUNDS	<u>206,532</u>	<u>(235,586)</u>	<u>(29,054)</u>

9. MOVEMENT IN FUNDS - continued
Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds Unrestricted	29,047	-	29,047
Restricted funds Restricted	104,904	(30,409)	74,495
TOTAL FUNDS	<u>133,951</u>	<u>(30,409)</u>	<u>103,542</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds Unrestricted	69,611	(69,611)	-
Restricted funds Restricted	68,258	(98,667)	(30,409)
TOTAL FUNDS	<u>137,869</u>	<u>(168,278)</u>	<u>(30,409)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds Unrestricted	29,047	26,886	55,933
Restricted funds Restricted	104,904	(86,349)	18,555
TOTAL FUNDS	<u>133,951</u>	<u>(59,463)</u>	<u>74,488</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	175,953	(149,067)	26,886
Restricted funds			
Restricted	168,448	(254,797)	(86,349)
TOTAL FUNDS	<u>344,401</u>	<u>(403,864)</u>	<u>(59,463)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

The British Disabled Angling Association

Detailed Statement of Financial Activities
for the Year Ended 30 June 2023

	30.6.23 £	30.6.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	206,509	137,813
Investment income		
Interest receivable - trading	23	56
Total incoming resources	206,532	137,869
EXPENDITURE		
Raising donations and legacies		
Sundries	2	-
Fundraising	52,011	44,039
Irrecoverable VAT	11,601	9,861
	63,614	53,900
Charitable activities		
Insurance	1,265	784
Telephone	1,878	1,373
Postage and stationery	1,331	1,578
Travel Costs	3,910	4,034
Subscriptions	184	601
Project Costs	151,479	95,947
	160,047	104,317
Other		
Plant and machinery	-	7
Computer equipment	174	469
	174	476
Support costs		
Management		
Advertising	150	360
Sundries	-	461
Consultancy	6,581	4,643
	6,731	5,464
Finance		
Bank charges	211	223

The British Disabled Angling Association

Detailed Statement of Financial Activities
for the Year Ended 30 June 2023

	30.6.23 £	30.6.22 £
Finance		
Human resources		
Software licences	498	454
Other 2		
Repairs & Renewals	264	-
Governance costs		
Accountancy and legal fees	2,847	2,244
Independent Examiners Fee	1,200	1,200
	<hr/> 4,047	<hr/> 3,444
Total resources expended	<hr/> 235,586	<hr/> 168,278
Net expenditure	<hr/> (29,054)	<hr/> (30,409)

