

REGISTERED CHARITY NUMBER: 1074729

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
for
The British Disabled Angling Association

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

The British Disabled Angling Association

Contents of the Financial Statements
for the Year Ended 30 June 2024

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The British Disabled Angling Association

Report of the Trustees

for the Year Ended 30 June 2024

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

As the economic climate eases, we continue to sustain our projects, even on tighter budgets. As trustees, we must do the best we can with the generous funds bestowed upon us despite the world's hardships, ensuring any donations are well spent to better the lives of those affected by disability.

Disability Schools

Our disability schools fishing project expands especially at our flagship venue, Ladybower reservoir, where we have access to two specially adapted boats designed and built to BDAA specification. The addition of the floating fishing and kayak pontoons repurposed from Patsul park fishery has enhanced the bank fishing offering pleasure and independence. The completion of the education building provides shelter and additional learning of fishing prior to actually going out of the reservoir. The next stage is to improve access to these buildings, which is in the 2025/26 project funding.

In addition, Midlands schools also continue to grow using Albrighton Moat Trust and Warwickshire fisheries to deliver our SEN schools' fishing activities. By funding local schools, these days, every week the children get to have access to fishing, sensory gardens bird watching via the indoor monitors.

The Roger Webb Disability Carp Challenge

2025/26, we hope to make the Roger Webb memorial in Bedfordshire in memory of a very special trustee. 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 a range of impairments for 2024.

SEA FISHING support (Wetwheels)

2025 we continue to provide a variety of fishing, including 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.

Fishing for Heroes

Our fishing for heroes' projects supports ex-service members and their families with PTSD, physical and mental illness. Mainly through fly fishing for trout on the chalk streams and southern trout farms. Additionally, we work with other charities through Ladybower fisheries where veterans can enjoy boat or bank fishing. We hope to introduce kayak fishing with support from veteran rehabilitation units in Loughborough this year as they tried fishing via their physio therapist unit who came to risk assess the facilities last year.

Equipment

As the World changes, we have needed to look closer to home for affordable, adapted fishing equipment, which we are doing through our design and use of local engineering skills to create automated electric fishing reels and rod holders, ensuring there is a constant supply of fishing equipment.

Our hope is we can raise enough funds to provide an additional boat at Ladybower as demands continue to grow.

The British Disabled Angling Association

Report of the Trustees for the Year Ended 30 June 2024

FINANCIAL REVIEW

Financial position

In the year the charity raised £243,961 from donations (2023 £206,509 and £28 from Bank Interest (2023 £23)

During the year the charity spent £276,684 (2023 £235,586)

At the balance sheet date the charity had assets of £41,793 (2023 £74,488)

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:

Disability centres of excellence:

1.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 remains 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The British Disabled Angling Association

Report of the Trustees
for the Year Ended 30 June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Howell
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 25/4/2025 and signed on its behalf by:


.....
T Moseley - Trustee


J BROWN

Independent Examiner's Report to the Trustees of
The British Disabled Angling Association

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 2024.

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
The Institute of Financial Accountants

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

Date: 30/04/2025.....

The British Disabled Angling Association

Statement of Financial Activities
for the Year Ended 30 June 2024

| | Notes | Unrestricted funds £ | Restricted fund £ | 30.6.24 Total funds £ | 30.6.23 Total funds £ |
|--|-------|----------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 110,699 | 133,262 | 243,961 | 206,509 |
| Investment income | 2 | 28 | - | 28 | 23 |
| Total | | <u>110,727</u> | <u>133,262</u> | <u>243,989</u> | <u>206,532</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 94,533 | - | 94,533 | 63,614 |
| Charitable activities | | | | | |
| The general charitable activities of the charity | | 17,443 | 1,208 | 18,651 | 164,017 |
| Administration | | - | 163,355 | 163,355 | 7,781 |
| Other | | 145 | - | 145 | 174 |
| Total | | <u>112,121</u> | <u>164,563</u> | <u>276,684</u> | <u>235,586</u> |
| NET INCOME/(EXPENDITURE) | | (1,394) | (31,301) | (32,695) | (29,054) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 55,933 | 18,555 | 74,488 | 103,542 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>54,539</u></u> | <u><u>(12,746)</u></u> | <u><u>41,793</u></u> | <u><u>74,488</u></u> |

The notes form part of these financial statements

The British Disabled Angling Association

Balance Sheet
30 June 2024

| | Notes | Unrestricted funds £ | Restricted fund £ | 30.6.24 Total funds £ | 30.6.23 Total funds £ |
|--|-------|-------------------------|----------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 23 | - | 23 | 168 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | 7 | 81,397 | - | 81,397 | 88,537 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (26,881) | (12,746) | (39,627) | (14,217) |
| NET CURRENT ASSETS/(LIABILITIES) | | <u>54,516</u> | <u>(12,746)</u> | <u>41,770</u> | <u>74,320</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>54,539</u> | <u>(12,746)</u> | <u>41,793</u> | <u>74,488</u> |
| NET ASSETS | | <u>54,539</u> | <u>(12,746)</u> | <u>41,793</u> | <u>74,488</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 54,539 | 55,933 |
| Restricted funds: | | | | | |
| Restricted | | | | (12,746) | 18,555 |
| TOTAL FUNDS | | | | <u>41,793</u> | <u>74,488</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 25/4/2025 and were signed on its behalf by:



T. Moseley - Trustee



The notes form part of these financial statements

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 2024

2. INVESTMENT INCOME

| | 30.6.24 | 30.6.23 |
|-------------------------------|-----------|-----------|
| | £ | £ |
| Interest receivable - trading | 28 | 23 |
| | <u>28</u> | <u>23</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

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 | 106,319 | 100,190 | 206,509 |
| Investment income | 23 | - | 23 |
| Total | <u>106,342</u> | <u>100,190</u> | <u>206,532</u> |
| EXPENDITURE ON | | | |
| Raising funds | 63,614 | - | 63,614 |
| Charitable activities | | | |
| The general charitable activities of the charity | 7,887 | 156,130 | 164,017 |
| Administration | 7,781 | - | 7,781 |
| Other | 174 | - | 174 |
| Total | <u>79,456</u> | <u>156,130</u> | <u>235,586</u> |
| NET INCOME/(EXPENDITURE) | 26,886 | (55,940) | (29,054) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 29,047 | 74,495 | 103,542 |
| TOTAL FUNDS CARRIED FORWARD | <u>55,933</u> | <u>18,555</u> | <u>74,488</u> |

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

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

| | Plant and machinery £ | Computer equipment £ | Totals £ |
|---------------------------------|-----------------------------|----------------------------|-------------|
| COST | | | |
| At 1 July 2023 and 30 June 2024 | 6,319 | 8,359 | 14,678 |
| DEPRECIATION | | | |
| At 1 July 2023 | 6,304 | 8,206 | 14,510 |
| Charge for year | 4 | 141 | 145 |
| At 30 June 2024 | 6,308 | 8,347 | 14,655 |
| NET BOOK VALUE | | | |
| At 30 June 2024 | 11 | 12 | 23 |
| At 30 June 2023 | 15 | 153 | 168 |

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

7. CASH IN HAND

| | 30.6.24 | 30.6.23 |
|--------------------|---------------|---------------|
| | Total | Total |
| | funds | funds |
| | £ | £ |
| Cash in hand | 1,133 | 1,133 |
| Bank account no. 1 | 80,264 | 87,404 |
| Total | 81,397 | 88,537 |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.6.24 | 30.6.23 |
|--|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts (see note 9) | 12,746 | - |
| Trade creditors | 4,118 | (239) |
| Other creditors | 22,763 | 14,456 |
| | 39,627 | 14,217 |

9. LOANS

An analysis of the maturity of loans is given below:

| | 30.6.24 | 30.6.23 |
|--|---------|---------|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | 12,746 | - |

10. MOVEMENT IN FUNDS

| | At 1.7.23 | Net | At |
|---------------------------|---------------|-----------------|---------------|
| | £ | movement | 30.6.24 |
| | | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| Unrestricted | 55,933 | (1,394) | 54,539 |
| Restricted funds | | | |
| Restricted | 18,555 | (31,301) | (12,746) |
| TOTAL FUNDS | 74,488 | (32,695) | 41,793 |

10. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted | 110,727 | (112,121) | (1,394) |
| Restricted funds | | | |
| Restricted | 133,262 | (164,563) | (31,301) |
| TOTAL FUNDS | <u>243,989</u> | <u>(276,684)</u> | <u>(32,695)</u> |

Comparatives for 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> |

Comparative 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> |

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

10. MOVEMENT IN FUNDS - continued

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

| | At 1.7.22 £ | Net movement in funds £ | At 30.6.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| Unrestricted | 29,047 | 25,492 | 54,539 |
| Restricted funds | | | |
| Restricted | 74,495 | (87,241) | (12,746) |
| TOTAL FUNDS | <u>103,542</u> | <u>(61,749)</u> | <u>41,793</u> |

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 | 217,069 | (191,577) | 25,492 |
| Restricted funds | | | |
| Restricted | 233,452 | (320,693) | (87,241) |
| TOTAL FUNDS | <u>450,521</u> | <u>(512,270)</u> | <u>(61,749)</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

The British Disabled Angling Association

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

| | 30.6.24 £ | 30.6.23 £ |
|---------------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 243,961 | 206,509 |
| Investment income | | |
| Interest receivable - trading | 28 | 23 |
| Total incoming resources | <u>243,989</u> | <u>206,532</u> |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Sundries | (1) | 2 |
| Fundraising | 80,034 | 52,011 |
| Irrecoverable VAT | 14,500 | 11,601 |
| | <u>94,533</u> | <u>63,614</u> |
| Charitable activities | | |
| Insurance | 2,728 | 1,265 |
| Telephone | 1,398 | 1,878 |
| Postage and stationery | 1,577 | 1,331 |
| Travel Costs | 3,731 | 3,910 |
| Subscriptions | 439 | 184 |
| Project Costs | 159,624 | 151,479 |
| | <u>169,497</u> | <u>160,047</u> |
| Other | | |
| Plant and machinery | 4 | 5 |
| Computer equipment | 141 | 169 |
| | <u>145</u> | <u>174</u> |
| Support costs | | |
| Management | | |
| Advertising | - | 150 |
| Consultancy | 7,658 | 6,581 |
| | <u>7,658</u> | <u>6,731</u> |
| Finance | | |
| Bank charges | 239 | 211 |

This page does not form part of the statutory financial statements

The British Disabled Angling Association

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

| | 30.6.24 £ | 30.6.23 £ |
|----------------------------|----------------------|----------------------|
| Finance | | |
| Human resources | | |
| Software licences | 489 | 498 |
| Other 2 | | |
| Repairs & Renewals | - | 264 |
| Governance costs | | |
| Accountancy and legal fees | 2,923 | 2,847 |
| Independent Examiners Fee | 1,200 | 1,200 |
| | <hr/> 4,123 | <hr/> 4,047 |
| Total resources expended | <hr/> 276,684 | <hr/> 235,586 |
| Net expenditure | <hr/> <hr/> (32,695) | <hr/> <hr/> (29,054) |

This page does not form part of the statutory financial statements