
BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2023

FRIDAY



ACIXB9IO

A23

22/12/2023

#63

COMPANIES HOUSE

BOCCIA ENGLAND
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Chair's report	2
Trustees' report	3 - 10
Independent auditors' report on the financial statements	11 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 31

BOCCIA ENGLAND
(A company limited by guarantee)

**Reference and administrative details of the charity, its Trustees and advisers
for the year ended 31 March 2023**

Trustees	Mr M Gannon, Chair Ms J Frampton, Vice Chair (resigned 1 September 2022) Ms L Templeton Mr D Newton Mr O Watson, Treasurer Mr C Lee Ms M Waite Mr R Aubry (appointed 17 November 2022) Mr N Symonds-Baig (appointed 27 April 2023) Ms S Rock (appointed 21 September 2023)
Company registered number	06823256
Charity registered number	1139174
Registered office	Media House Padge Road Beeston Nottinghamshire NG9 2RS
Chief executive officer	Chris Ratcliffe
Independent auditors	Bates Weston Audit Ltd Statutory Auditors Chartered Accountants Canal Street Derby DE1 2RJ
Bankers	Barclays Bank PLC Leicester LE87 2BB
Solicitors	Irwin Mitchell LLP Riverside East House 2 Millsands Sheffield S3 8DT

BOCCIA ENGLAND
(A company limited by guarantee)

Chair's statement
for the year ended 31 March 2023

The chairman presents his statement for the year.

On behalf of the Board of Boccia England, I am pleased to present the Annual Accounts and Trustee Report for the year ended 31 March 2023.

As the registered Charity and National Governing Body (NGB) for boccia in England, we are responsible for all aspects of the sport in England from beginner to expert. What makes boccia unique is that it is a totally inclusive sport which can be played by anyone regardless of age, gender, ability, or disability. It also brings opportunities to those who otherwise would not have access to sport and the benefits it can bring, making a positive difference to their lives.

We want to ensure that everyone can gain a positive experience of boccia through the creation of positive, engaging, and accessible opportunities.

We had a busy year during 2022-23 as we were able to return to a full competition programme for the first time since 2019. Following the launch of our new strategic plan in 2022 we have also focused on the transition into our new priorities as we continue to recover from the impact of Covid. It remains a challenging and difficult environment for everyone especially with the rise in the cost of living having an impact. We continue to be prudent with our resources to ensure we can continue to create more opportunities for people to play boccia.

We remain committed to connecting with disabled people and their families and supporters to be able to access boccia where the development of effective resources and partnerships will be key to creating more opportunities for everyone. Our clubs also play an important role in providing opportunities and contributing towards the support of our local infrastructure where we are committed to investing in people to build our sport across all levels. We also know that we need to continue to raise awareness and understanding of boccia and the positive impact it can have on people's lives.

I am also grateful to the Board and Trustees who have continued to ensure that our governance and strategic support remains robust and compliant. The board and I want to give thanks to our hardworking staff and volunteers who continue to work tirelessly to ensure that we provide the right opportunities for everyone. I delighted to be part of Boccia England's journey to help improve lives through boccia and I look forward to seeing our sport grow over the next 12 months, creating more opportunities for everyone.

Mark Gannon

.....
Mr M Gannon, Chair

Date: 15/12/2023

BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2023

On behalf of Boccia England, the Trustees are pleased to present their Annual Report together with the Financial Statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for Companies Act purposes and filing.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Status

Boccia England was established as a charitable company limited by guarantee (No.6823256 (England and Wales) in November 2008 and achieved charitable status (No. 1139174) in November 2010. The charitable company is limited by guarantee without having a share capital and the liability of the members is limited to £1 each. The charitable company is governed by its Articles of Association.

Trustees

The following trustees have served the company since 1 April 2022

Mark Gannon (appointed 31st January 2022)
Marianne Waite (appointed 27th January 2022)
Mr Owen Watson (appointed 6 June 2018)
Mr Dan Newton (reappointed 31 August 2020)
Ms Lauren Templeton (reappointed December 2019)
Mr Christopher Lee (appointed 21 May 2019)
Mr Robert Aubry (appointed 17th November 2022)
Ms Samantha Rock (appointed 21 September 2023)

The Board of Trustees have co-opted Mr Dan Bentley as a Players' Advocate to advise the board on issues linked directly to athletes, officials, and volunteers.

Trustees Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business; and
- Observe methods and principles in the charity SORP.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Decision Making

The Board of Trustees administers the charity. The Board meets quarterly and there are five sub-committees, covering governance, remuneration, nominations, audit, financial management and sport.

The Chief Executive is appointed by the Trustees and manages the day-to-day operations of the charity, working within delegated powers approved by the Trustees. This includes the day-to-day management, finance, employment, and sports development activities.

Trustees approve the organisation's Scheme of Delegated Authority annually. This policy outlines authority levels within the staff team and procedures for decision making.

Governance and Recruitment of Trustees

As the National Governing Body of the sport of Boccia in England, and with Sport England as a partner, we are required to comply with the Code of Sports Governance. We are fully committed to not only comply with the letter of the code but the spirit in which it was created. We believe that high standards of governance and conduct lead to better decision making and ensure a better outcome for the beneficiaries of our charity, whereby all members of the Board adhere to Boccia England's Code of Conduct.

Our Governance Committee is chaired by our Senior Independent Director and consists entirely of Independent Directors. It meets regularly through the year, with specific meetings on Audit, Remuneration and Nominations.

All appointments to the board are managed principally by the Nominations Committee. We undertake an annual review of the Skills of the Board and consider both the immediate and longer-term skills that the board requires to enable the organisations success. We proactively challenge ourselves to consider new ways we can take positive action to improve the diversity on the Board, whilst recognising that diversity takes many forms. We are committed to transparency in this area and publish an Equality & Diversity statement on our website, which includes information on how we are doing as well as a link to our action plan.

Depending on the nature or specialism of the role we are recruiting for, sometimes we use specialist recruitment consultants in our support of ensuring we access the best talent available to join the board. We are also actively managing our social media on platforms such as LinkedIn to make our vacancies more visible, open, and accessible to a wider range of candidates. We aren't afraid to appoint trustees to their first board appointment, as believe this opens us up to a wider talent pool and increases the diversity of thought in our executive.

Trustee Induction and Training

All new Trustees undertake an induction with the Board Chair and Chief Executive. They are provided with the organisation's Governance Manual which outlines various policies, documents, and procedures.

The Board regularly reviews its skills matrix to ensure that it has a good mix of knowledge and skills to effectively make decisions. Trustees receive training throughout the year either through e-learning or through presentations from staff or partners. A board succession plan is in place.

BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Principal Activities

The principal activities of Boccia England undertaken for public benefit are:

- The promotion of community participation in healthy recreation by the provision of facilities and equipment for the playing of boccia.
- The advancement of education including physical education [of all residents in the United Kingdom] in the sport of boccia (regardless of their race, gender, or disability) by the provision of facilities and equipment for the sport of boccia.
- The relief of need of people with disabilities by the provision of facilities and equipment for the playing of boccia.
- The advancement of boccia as an amateur sport by the provision of facilities and equipment for the sport of boccia.

Strategy

In June 2022 we launched our new 2022-2032 strategy: 'Improving lives through boccia', where our overall vision is that everyone has the opportunity to gain a positive experience of boccia.

Our mission to create positive, engaging, and accessible opportunities for physically disabled people to play boccia. We have set three goals to help achieve our vision, these goals are.

1. An effective, nationwide community boccia infrastructure, where we will focus on restarting our competition structure and helping our clubs return to play.
2. Increased public awareness of boccia focusing on education and representation to encourage more people to play, and,
3. Every household with a physically disabled child or young person has a chance to play boccia which will focus on making boccia easy to access, particularly for those who we have not yet reached directly.

Following the impact of the pandemic which has had a huge impact on boccia opportunities, events and provision affecting everyone involved we have created a plan that includes our aims to recover, strengthen our infrastructure whilst raising awareness and build partnerships to give everyone the opportunity to gain a positive experience of boccia.

We prioritise those who stand to benefit the most and are most in need of our support. But we're also excited by what boccia can offer more widely as an inclusive and welcoming sport. To make that happen, we need to collaborate with partners and people, joining forces with coaches, volunteers, referees, clubs, members, and players.

Ultimately, as we work towards our goals, we'll grow participation, membership, satisfaction, and diversity to drive home the positive impact of boccia on us all. Furthermore, by running Boccia England effectively, we will be able to better measure our success and stay accountable over the next 10 years. This means that we'll be 'fit for purpose' – not just now, but in 10 years and beyond. We can achieve this through proper management, financial diversification, and a system of business support.

Achievements



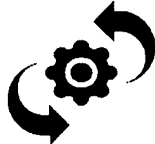
2023

Highlights

BACK TO BOCCIA SRA Awards Finalist
for Back to Boccia Work

**Transition into new
strategic plan work**

Developing Infrastructure &
Reaching Every Household



**New Monitoring
and Evaluation
Framework in Place**



**152
players**
competed
in individual
competitions



47 **LEAGUE**
Teams competing in
the National League



3 new trustees appointed,
increasing board numbers
and diversity.



**First NGB to co-ordinate a joint NGB
mindfulness programme**
in collaboration with True Athlete Project (TAP)

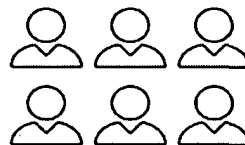


**Introduced the
ReciteMe tool
on the BE Website**




**A new suite of resources
and tools for partners**

including Activity Card Bank, Virtually Boccia
Platform, Play Boccia, Well Being toolkit & active
ageing resource.



622 memberships
563 individual members
59 club and school
memberships

36 
people enrolled on and
completed the new
Boccia Intro to course



5 England Pathway
Athletes selected
for GB

20

new officials
complete their
level 1.



**New
Level 3**

Officiating
Award in place



15 competition
events in
9 different venues



8 people started
their level 1
coaching journey



Gained
184 
LinkedIn followers.



On average...

10,860

8,150

website hits
per month

unique users
per month



BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

We are hugely reliant on the support of our staff and volunteers to ensure that we fulfil our objectives, and we offer our grateful thanks to all those who continue to make Boccia a positive experience. The past year continued to be a period of transition as we recover from the challenges of Covid and the launch of our new ten-year strategic plan, Improving lives through boccia.

During 2022/23 we were able to facilitate the return to face-to-face activities at clubs and competitions following the impact of COVID. We put in place a club recovery plan to ensure our 59 member clubs and groups were supported and confident to return when they were able to. This support included grants for clubs, regular forum meetings to discuss key topics and the provision of information resources as well as training support.

We held a series of regional and national competitions initially supporting participants to return to the sport again, leading to the delivery of a full competition season where we delivered 15 competition events throughout the country supporting nearly 500 players who competed.

In addition, we also supported the School Games Organisers network to directly reach 19,000 pupils within schools and give them the opportunity to play boccia through the UK School Games. Over 70% of pupils that participated in boccia being identified as someone with a disability.

To ensure that we work towards creating sustainable community provision we have also created a range of resources to support our partners to grow our sport to suit their respective audiences. These resources include a facility guide, mental well-being for members, the development of an online boccia course and accessibility tools to enable inclusive engagement through our website and communications.

We made key improvements to our talent pathway to address the changes to Boccia UK's work who are now supporting athletes at transition level.

We have created a long-term monitoring and evaluation framework which will enable us to record and monitor the impact of our work going forward and help us to demonstrate our impact effectively over the next ten years. Our Board continues to evolve with a long-term succession plan in place and the successful recruitment of new trustees providing a more diverse representation.

Future Plans

With 2022/23 being our first year with a full external programme of activities since Covid, we are still focused on supporting our athletes, coaches, and volunteers to tackle ongoing barriers to participation. We are mindful that the increased cost of living has a real impact, and we will continue to directly support our clubs and athletes to reestablish themselves and grow. We have identified our short-term priorities within our strategic plan which are;

- Invest in our people by developing and embedding a people plan for both our internal and external workforce. We will also continue to provide training and development opportunities to our current and future workforce needed to help us effectively deliver our strategy.
- Develop a regional infrastructure so we can continue to effectively support our clubs as well as build and develop effective partnerships to reach wider audiences.
- Seek to improve access to more affordable boccia equipment for everyone and provide the means for individuals and groups to access the right equipment.
- Continue to deliver boccia competitions that meet players needs and provide good quality of experience across all levels.
- Develop and deliver programmes to support young people within education establishments.
- Produce a Talent System that focuses on education, inclusiveness, wellbeing, and development environments enabling long term athlete development as we will continue to raise awareness of the athlete cohort through identification of potential athletes with the right profile.
- Raise awareness and understanding of boccia and our work using the voice of others to highlight how it improves lives.

BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

- Implement our monitoring and evaluation framework to measure the impact of our work.
- Continue to improve the effectiveness of our organisation and how we operate and growing and diversifying our income. We will also maintain robust standards of governance in line with the Code for Sports Governance.

Risk Management

The Trustees consider the major risks to which the charity is exposed each quarter and have reviewed those risks and have put in place systems and procedures to manage them.

Public Benefit

The Trustees have considered their duties under section 3 of the Charities Act 2011 and have determined that they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit, when pursuing the charity's aims and objectives.

FINANCE

Pricing policy

It is recognised that in many cases our athletes are financially disadvantaged partly due to high personal living costs and therefore our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities. We will continue to review fees annually.

Investment powers and policy

With regard to the liquidity requirements of operating Boccia England, the trustees, have kept available funds in interest-bearing deposit accounts and seek to achieve rates of deposit which match or exceed inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

The Board of Boccia England oversees the cash management and effective use of the charity cash reserves, where it seeks to maximise the amount of cash invested with an optimal level of return. This includes the investment of the charity cash reserves in the Charities Aid Foundation (CAF) Charity Deposit Platform, which provides an optimal level of return as well as ensuring flexibility in releasing cash in line with our projected cash flow requirements. Boccia England does not hold any stocks or shares.

Reserves policy and going concern

The trustees consider the minimum level of unrestricted reserves to be 6 months operating expenditure or £250k, whichever is greater. This is reviewed annually, and it is the intention of the Board to create a fund from surplus reserves to enable Boccia England to grow the sport in a sustainable way. The Trustees continue to review this policy and will make appropriate changes as are considered necessary.

The Trust had unrestricted reserves of £324,823 as of 31st March 2023.

Our balance sheet on 31st March 2023 remains strong with net assets of £324,823.

At the year ended, the Trustees determined that, due to the position in the Sport England funding cycle, the prevailing uncertainty resulting from increased operating costs, and the increased competitiveness of the fundraising market comparative to the relative maturity of our fundraising capability that it was prudent to temporarily hold, the current level of reserves whilst the policy is reviewed.

BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Fundraising

Boccia England's fundraising is ultimately overseen by the Board, with the day-to-day delivery of fundraising activity the responsibility of the CEO and the staff team.

During the year, we received £663,047 in grants, donations and gifts-in-kind which is targeted both at specific projects and in general support of our charitable objectives.

Our commitment to having an in-house Fundraising Manager within our staffing structure ensures our fundraising is delivered in a coordinated and centralised manner. The role of the Fundraising Manager is primarily focused on trust and grant income, which represents most of our charitable income currently, as well as laying the foundations for development of broader public fundraising in the future.

All fundraisers, employed or voluntary, are expected to work in line with the Fundraising Regulator's Code of Fundraising Practice, which is used as a reference point when developing any new fundraising activity or reviewing existing activity. We have no reported compliance issues and continue to review and update policies and procedures in line with the Code to ensure that compliance remains strong. We are registered with the Fundraising Regulator. Boccia England also has in place a Fundraising and Donation Acceptance Policy.

We do not undertake door-to-door, face-to-face or direct mail fundraising and public fundraising in general is currently very limited. As a result, the risk of fundraising in relation to vulnerable people is extremely limited. Fundraisers work closely with others in the organisation to ensure that fundraising communications are easy to understand, respectful of potential donors, provide clarity about the cause and do not mislead in any way. As public fundraising activity increases in the future, the Fundraising Manager will develop guidance for volunteers and other staff to ensure they understand the standards we aim to uphold and what to consider when it comes to vulnerable people and fundraising.

The Trustees are not aware of any complaints in relation to fundraising activities. We have clear processes in place as to how complaints will be handled should they arise.

Pay and Remuneration

The organisation has remuneration and performance review policies which outline set pay frameworks and procedures for setting all staff salaries and pay awards. The Remuneration Committee approves any new or amended arrangements.

Principal risks and uncertainties

The Board reviews the overall Risk Register on a regular basis. Risk appetite has been defined for specific risk categories and is included in our Risk Register. The principal risks and uncertainties facing the business, are currently focused on the impact of Covid-19 on our members, the current challenges that disabled people face in accessing appropriate levels of care and the rise in the cost of living. Mitigating actions are and will continue to be considered by the trustees as the implications and measures available become known in relation to this worldwide pandemic.

Health and safety of employees

The well-being of the Company's employees is safeguarded through strict adherence to health and safety standards. The Safety, Health and Welfare at Work Act 1989 imposes certain requirements on employers and the Company has taken the necessary action to ensure compliance with the Act, including the adoption of a Safety statement. Boccia England undertakes an annual health and safety audit.

BOCCIA ENGLAND
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Provision of Information to Auditors

So far as the Trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee to make them aware of any audit information and to establish that the charitable company's auditors are aware of any matters which should to be brought to their attention.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mark Gannon

.....
Mr M Gannon, Chair
(Chair of Trustees)
Date: 15/12/2023

BOCCIA ENGLAND
(A company limited by guarantee)

Independent auditors' report to the Members of Boccia England

Opinion

We have audited the financial statements of Boccia England (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BOCCIA ENGLAND
(A company limited by guarantee)

Independent auditors' report to the Members of Boccia England (continued)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and industry in which it operates, we considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. Audit procedures performed by the engagement team included:

BOCCIA ENGLAND
(A company limited by guarantee)

Independent auditors' report to the Members of Boccia England (continued)

- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Wayne Thomas ACA (Senior Statutory Auditor)

for and on behalf of

Bates Weston Audit Ltd

Statutory Auditors

Chartered Accountants

Canal Street

Derby

DE1 2RJ

Date: 20 December 2023

BOCCIA ENGLAND
(A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies:	2				
Donations		49,899	-	49,899	53,542
Grants		-	613,148	613,148	461,315
Charitable activities	3	59,649	-	59,649	52,577
Investments		3,690	-	3,690	47
Other income		2,233	-	2,233	5,837
Total income		115,471	613,148	728,619	573,318
Expenditure on:					
Raising funds	4	32,233	-	32,233	33,956
Charitable activities	5	66,296	613,055	679,351	544,379
Total expenditure		98,529	613,055	711,584	578,335
Net income/(expenditure)		16,942	93	17,035	(5,017)
Transfers between funds	14	1,843	(1,843)	-	-
Net movement in funds		18,785	(1,750)	17,035	(5,017)
Reconciliation of funds:					
Total funds brought forward		306,038	1,750	307,788	312,805
Net movement in funds		18,785	(1,750)	17,035	(5,017)
Total funds carried forward		324,823	-	324,823	307,788

The notes on pages 17 to 31 form part of these financial statements.

BOCCIA ENGLAND
(A company limited by guarantee)
Registered number: 06823256

**Balance sheet
as at 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	3,231	1,499
		<u>3,231</u>	<u>1,499</u>
Current assets			
Stocks		8,878	7,670
Debtors	11	34,328	38,122
Investments	12	302,358	303,874
Cash at bank and in hand		53,139	157,612
		<u>398,703</u>	<u>507,278</u>
Creditors: amounts falling due within one year	13	(77,111)	(200,989)
Net current assets		<u>321,592</u>	<u>306,289</u>
Total assets less current liabilities		<u>324,823</u>	<u>307,788</u>
Total net assets		<u><u>324,823</u></u>	<u><u>307,788</u></u>
Charity funds			
Restricted funds	14	-	1,750
Unrestricted funds	14	324,823	306,038
Total funds		<u><u>324,823</u></u>	<u><u>307,788</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Mr O Watson
Treasurer
Date: 18/12/2023

The notes on pages 17 to 31 form part of these financial statements.

BOCCIA ENGLAND
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(104,832)	97,594
Cash flows from investing activities		
Interest Income	3,690	47
Purchase of tangible fixed assets	(4,847)	-
Net cash (used in)/provided by investing activities	(1,157)	47
Change in cash and cash equivalents in the year	(105,989)	97,641
Cash and cash equivalents at the beginning of the year	461,486	363,845
Cash and cash equivalents at the end of the year	355,497	461,486

The notes on pages 17 to 31 form part of these financial statements

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Boccia England meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.5 Basis of allocation of expenditure

The expenses were allocated between restricted and unrestricted funds based on the grants received and the purpose for which the grants were awarded. Where this was not possible the expenses were allocated based on management estimates.

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

1. Accounting policies (continued)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Office equipment	- 20% straight line
Computer equipment	- 33% straight line

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.8 Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.11 Leasing

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

1.12 Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations				
Garfield Weston	25,000	-	25,000	5,000
Grants				
Boost	-	-	-	6,950
Children In Need	-	-	-	2,065
Peter Harrison	-	-	-	8,585
Backing The Best	-	-	-	14,782
Sport England - Other	-	-	-	6,062
Sport England	-	451,711	451,711	385,293
ENA	-	-	-	4,000
CAF	-	125,104	125,104	22,585
CAF Resilience	-	20,000	20,000	-
Irwin Mitchell	-	900	900	900
St James's Place CF	-	-	-	2,500
Bruce Wake	-	5,000	5,000	5,100
Mazars	-	-	-	2,000
Boshier-Hinton	-	-	-	493
Green Hall Foundation	-	3,000	3,000	-
Sterry Family Foundation	-	2,433	2,433	-
Trelborg	-	5,000	5,000	-
Subtotal detailed disclosure	25,000	613,148	638,148	466,315
Donations	24,899	-	24,899	48,542
Subtotal	24,899	-	24,899	48,542
	49,899	613,148	663,047	514,857
Total 2022	53,542	461,315	514,857	

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Product Sales	41,274	41,274	36,468
Membership Fees	7,134	7,134	5,752
Competition and Other Fees	11,041	11,041	10,357
Partnerships Contribution	200	200	-
	<u>59,649</u>	<u>59,649</u>	<u>52,577</u>

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Trading	28,513	28,513	28,453
Courses	3,720	3,720	5,503
	<u>32,233</u>	<u>32,233</u>	<u>33,956</u>

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Participation programme	52	326,308	326,360	207,471
Talent programme	2,720	115,703	118,423	82,567
Support	63,524	171,044	234,568	254,341
	<u>66,296</u>	<u>613,055</u>	<u>679,351</u>	<u>544,379</u>
<i>Total 2022</i>	<u>83,602</u>	<u>460,777</u>	<u>544,379</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Participation programme	326,360	-	326,360	207,471
Talent programme	118,423	-	118,423	82,567
Support	-	234,568	234,568	254,341
	<u>444,783</u>	<u>234,568</u>	<u>679,351</u>	<u>544,379</u>
<i>Total 2022</i>	<u>290,038</u>	<u>254,341</u>	<u>544,379</u>	

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	81,700	127,574
Depreciation	3,115	1,977
Premises Costs	23,961	25,771
Insurance	7,874	5,935
Office Admin Costs	5,265	6,796
Other	61,924	47,635
Consultancy	25,104	15,930
Audit & Accountancy	25,625	22,723
	<u>234,568</u>	<u>254,341</u>

7. Auditors' remuneration

	2023 £	2022 £
Auditors' remuneration	<u>5,850</u>	<u>4,500</u>

8. Staff costs

	2023 £	2022 £
Wages and salaries	257,275	253,510
Social security costs	20,570	20,203
Contribution to defined contribution pension schemes	25,774	26,013
	<u>303,619</u>	<u>299,726</u>

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

8. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2023	2022
Charitable activities	5	6
Management and administration of charity	4	3
	<u>9</u>	<u>9</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
In the band £60,001 - £70,000	1	-

The total amount of employee benefits received by key management personnel is £71,845 (2022: £69,345).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses were reimbursed or paid directly to 3 Trustees (2022 - to 1 Trustee) broken down as follows:

	2023 £	2022 £
Board expenses	<u>638</u>	<u>298</u>

During the year L Templeton was paid £137 (2022: £298), M Gannon was paid £349 (2022: £Nil) and O Watson was paid £152 (2022: £Nil) for various expenses incurred on behalf of the charity.

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

10. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	13,790	32,091	45,881
Additions	-	4,847	4,847
At 31 March 2023	13,790	36,938	50,728
Depreciation			
At 1 April 2022	13,790	30,592	44,382
Charge for the year	-	3,115	3,115
At 31 March 2023	13,790	33,707	47,497
Net book value			
At 31 March 2023	-	3,231	3,231
At 31 March 2022	-	1,499	1,499

11. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	10,878	7,105
Other debtors	23,450	31,017
	34,328	38,122

12. Current asset investments

	2023 £	2022 £
Cash held on short term deposit	302,358	303,874

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	14,816	40,857
Other creditors	23,178	28,100
Accruals and deferred income	39,117	132,032
	<u>77,111</u>	<u>200,989</u>
	2023 £	2022 £
Deferred income at 1 April 2022	127,082	54,121
Resources deferred during the year	25,482	127,082
Amounts released from previous periods	(127,082)	(54,121)
	<u>25,482</u>	<u>127,082</u>

Deferred income at the 31 March 2023 relates to grant income received by the charity. Where necessary, the grant conditions state that the income must be utilised across a certain period. As a result the grant income has been deferred in line with this.

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Reserve	306,038	115,471	(98,529)	1,843	324,823
Restricted funds					
Sport England	-	451,711	(451,618)	(93)	-
CAF	-	125,104	(125,104)	-	-
CAF Resilience	-	20,000	(20,000)	-	-
Irwin Mitchell	-	900	(900)	-	-
Bruce Wake	-	5,000	(5,000)	-	-
Green Hall Foundation	-	3,000	(3,000)	-	-
Sterry Family Foundation	-	2,433	(2,433)	-	-
Trelborg	-	5,000	(5,000)	-	-
BOOST Charitable Trust	-	-	-	-	-
Children in Need	-	-	-	-	-
Sports England - Other	-	-	-	-	-
Mazars	-	-	-	-	-
Peter Harrison Foundation	-	-	-	-	-
ENA	-	-	-	-	-
St James's Place CF	-	-	-	-	-
Bruce Wake	-	-	-	-	-
Backing The Best	-	-	-	-	-
Boshier-Hinton	-	-	-	-	-
Other	1,750	-	-	(1,750)	-
	<u>1,750</u>	<u>613,148</u>	<u>(613,055)</u>	<u>(1,843)</u>	<u>-</u>
Total of funds	<u>307,788</u>	<u>728,619</u>	<u>(711,584)</u>	<u>-</u>	<u>324,823</u>

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
General Reserve	311,055	112,003	(117,558)	538	306,038
Restricted funds					
Sport England	-	385,293	(385,293)	-	-
CAF	-	22,585	(22,585)	-	-
CAF Resilience	-	-	-	-	-
Irwin Mitchell	-	900	(909)	9	-
Bruce Wake	-	-	-	-	-
Green Hall Foundation	-	-	-	-	-
Sterry Family Foundation	-	-	-	-	-
Trelborg	-	-	-	-	-
BOOST Charitable Trust	-	6,950	(6,941)	(9)	-
Children in Need	-	2,065	(2,065)	-	-
Sports England - Other	-	6,062	(6,062)	-	-
Mazars	-	2,000	(2,000)	-	-
Peter Harrison Foundation	-	8,585	(8,275)	(310)	-
ENA	-	4,000	(4,000)	-	-
St James's Place CF	-	2,500	(2,391)	(109)	-
Bruce Wake	-	5,100	(5,000)	(100)	-
Backing The Best	-	14,782	(14,768)	(14)	-
Boshier-Hinton	-	493	(488)	(5)	-
Other	1,750	-	-	-	1,750
	<u>1,750</u>	<u>461,315</u>	<u>(460,777)</u>	<u>(538)</u>	<u>1,750</u>
Total of funds	<u>312,805</u>	<u>573,318</u>	<u>(578,335)</u>	<u>-</u>	<u>307,788</u>

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

The general reserve represents the free fund of the charity which are not designed for particular purposes.

The Sport England Fund supports delivery of the Whole Sport Plan, focused on developing and promoting the sport, increasing participation and helping those with the talent and potential, to improve.

The CAF fund supports the delivery of helping with Athlete mental wellbeing, as well as funding for support costs of the Charity such as staff costs, marketing and IT costs.

Funds received are expended for their intended purpose, in most cases within the same financial year.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	306,038	115,471	(98,529)	1,843	324,823
Restricted funds	1,750	613,148	(613,055)	(1,843)	-
	<u>307,788</u>	<u>728,619</u>	<u>(711,584)</u>	<u>-</u>	<u>324,823</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	311,055	112,003	(117,558)	538	306,038
Restricted funds	1,750	461,315	(460,777)	(538)	1,750
	<u>312,805</u>	<u>573,318</u>	<u>(578,335)</u>	<u>-</u>	<u>307,788</u>

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,231	-	3,231
Current assets	373,221	25,482	398,703
Creditors due within one year	(51,629)	(25,482)	(77,111)
Total	324,823	-	324,823

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	1,499	-	1,499
Current assets	378,446	128,832	507,278
Creditors due within one year	(73,907)	(127,082)	(200,989)
Total	306,038	1,750	307,788

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	17,035	(5,017)
Adjustments for:		
Depreciation charges	3,115	1,977
Interest from investments	(3,690)	(47)
(Increase)/Decrease in stocks	(1,208)	(77)
(Increase)/Decrease in debtors	3,794	1,167
Increase/(Decrease) in creditors	(123,878)	99,591
Net cash provided by/(used in) operating activities	(104,832)	97,594

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	53,139	157,612
Short-term investments	302,358	303,874
Total cash and cash equivalents	355,497	461,486

19. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	157,612	(104,473)	53,139
	157,612	(104,473)	53,139

BOCCIA ENGLAND
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2023**

20. Operating lease commitments

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	20,000	20,000
Later than 1 year and not later than 5 years	20,000	40,000
	<u>40,000</u>	<u>60,000</u>

21. Control relationships

The charity is controlled by the board of trustees.

22. Related party transactions

M Gannon (Charity Chair since 22 January 2022) is CEO of UK Coaching Solutions Limited who are a supplier for Boccia England . A total of £Nil (2022: £8,381) has been spent with UK Coaching Solutions Limited in the year and at the balance sheet date the Charity owed £Nil (2022: £2,090).