Northern Ireland Blind Golf

Northern Ireland · Charity number 108113

Details

Known as	NIBGA Northern Ireland Blind Golf Society
Status	Received
Registered	2021-08-13
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	36 Belfast Road Saintfield County Down Northern Ireland Bt24 7ep BT24 7EP
Phone	07511029609
Email	blindgolfni@outlook.com
Website	https://www.nibga.org

Activities

Purposes: The Association is established for the relief of the blind and visually impaired people by the provision of training in golf facilities so as to improve the conditions of life of such persons.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Disability,Sport/recreation

Who the charity helps: General public,Sensory disabilities

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£11,602	£23,956	£0	0
2024-12-31	£59,362	£32,409	£0	0

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Trustees

Name	Role	Appointed
Erill Maney		
Gill Jackson		
Miss Kate Daly		
Ms Heather Gracey		
Shelley Mcevoy		
Tony Mcevoy		

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Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Accounts

Northern Ireland Blind Golf Association

Charity No. 108113

Trustees' Report and Unaudited Accounts

31 December 2025

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Northern Ireland Blind Golf Association

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 108113

Trustees
The following trustees served during the year:

V. Beggs	(Resigned 7 February 2026)
K. Daly	
H. Gracey	
P. McCormack	(Resigned 1 February 2025)
T. McEvoy	
P. O'Rahilly	(Resigned 1 February 2025)
A.M. Powell	(Resigned 7 February 2026)
L. Walsh	(Resigned 7 February 2026)

Accountants

Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena
BT42 1PH

OBJECTIVES AND ACTIVITIES

The NIBGA mission is to provide support, training and access to health and social benefits for visually impaired ad blind people in Northern Ireland.

Near-term goals (2026-2030) are:

- Meet all corporate standards for CCNI regulated charities.
- Implement an integrated digital marketing strategy.
- Grow the game of blind golf internationally, from Northern Ireland.
- Engage more with IBGA and UK and ROI Blind Golf Organisations.
- Inspire Children/young adults and provide youth programme.
- Organise more Get Into Golf Events across NI.
- Position NIBGA to host the 2027 ISPS Handa British Blind Open Event.

ACHIEVEMENTS AND PERFORMANCE

NIBGA has continued to meet our strategic objectives, mainly due to the hard work of our committee and the support of our partners: Golf Ireland, R&A, RNIB Connect, Vision Sports Ireland, IBGA and local authorities.

In 2025 NIBGA ran several events, 6 of which (Ballymena, Silverwood, Temple, Lurgan, Royal Tara and Gracehill) were qualifying rounds for our players and their IBGA handicaps. Another 2 of our members received their IBGA handicaps, making them eligible to enter IBGA international events.

We have put a safeguarding policy in place and several members have completed a safeguarding course.

Funding from the National Lottery and the Primary Club ensured that members and prospective golfers receive safe and professional coaching.

NIBGA has continued to update the website, nibga.org, and use social media to promote our brand and share news about our activities.

The volunteer base and membership continue to grow, supported by The Lottery Community Fund and the Primary Club.

In May 2025, 5 of our NIBGA members entered the Spanish Blind Open in Maspalomas, the success story of that event was that our member, along with her guide won not only her category but also the Overall Stableford winner.

In July 2025, 2 of our members entered the British Blind Open at MacDonald Cardona Golf Resort in Scotland.

A member played in the 2025 ISPS Handa US Blind Open.

In August 2025, 2 of our NIBGA members entered the Canadian Blind Open and the Worlds in Ontario and represented NIBGA in both events. A member successfully brought home the Overall Low Net Runner Up prize in the Worlds competition.

FINANCIAL REVIEW

There was a significant movement in funds, of £12,376.64 in the financial year.

- Account Opening Balance (1/1/25) £35,913.58
- Account Closing Balance (31/12/25) £23536.94

This leaves NIBGA in a strong financial position at the start of 2026.

NIBGA depends almost entirely on grant income to finance its activities.

Some of our projects straddle multiple years.

There was significant carryover from 2024, in respect of grant income from the Lottery Community Fund and the Primary Club.
£13,650.03 of grant income was spent in 2025 as the new committee was proactive and diligently managed all NIBGA projects.

Restricted Expenditure:

- Lottery Community Fund £6750.03
- Primary Club £6900

Grant income of £20,000 was received from the National Lottery in 2024. In 2025 NIBGA organised “Try Golf” events at two golf courses for our members, and for blind and visual impaired participants from the community to attend. The events were a great success and will be programmed again in 2026 in other regions of NI.

Grant income of £6,900 received from the Primary Club in 2024.

The NIBGA youth programme in 2025 was very successful. RNIB and Angel Eyes NI provided NIBGA with a list of 22 blind and visually impaired children and young adults, under 25 years of age. An additional 3 blind and visually impaired children and young adults were added from other sources. NIBGA had a mix of boys and girls, within the age range of 8 years to 23 years for the youth programme events. 17 golf starter packs were purchased and 2 golf vouchers presented to participants.

Significant capital was raised in 2025, in preparation for a drive for new members in 2026. Our growing member, volunteer and partner base contributed several income streams, including £690 from subscriptions, and £2024.31 from two members fundraising events. An ABC Council donation of £500, a PGA Pro AM event raised £2,780, Knock Golf Club made NIBGA their charity in 2025 and donated £3,600.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by it's constitution. The membership elects a Chairperson, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation. The Constitution is to be amended by the members in 2026.

NIBGA is run by it's volunteer Board. There are no employees and the Trustees receive no remuneration.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

K. Daly
Trustee
08 May 2026

Independent Examiner's Report to the trustees of Northern Ireland Blind Golf Association

I report to the trustees on my examination of the financial statements of Northern Ireland Blind Golf Association for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Susan Davidson Chartered Accountants Ireland
Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena

BT42 1PH
08 May 2026

Northern Ireland Blind Golf Association
Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	9,681	-	9,681	30
Charitable activities	4	1,151	-	1,151	58,752
Other	5	770	-	770	579
Total		11,602	-	11,602	59,361
Expenditure on:					
Charitable activities	6	8,694	13,650	22,344	31,464
Other	7	1,612	-	1,612	945
Total		10,306	13,650	23,956	32,409
Net gains on investments		-	-	-	-
Net (expenditure)/income		1,296	(13,650)	(12,354)	26,952
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		1,296	(13,650)	(12,354)	26,952
Other gains and losses					
Net movement in funds		1,296	(13,650)	(12,354)	26,952
Reconciliation of funds:					
Total funds brought forward		8,991	26,900	35,891	8,938
Total funds carried forward		10,287	13,250	23,537	35,890

Northern Ireland Blind Golf Association
Balance Sheet

at 31 December 2025

Charity No. 108113		2025	2024
		£	£
Current assets			
Cash at bank and in hand		23,537	35,891
		23,537	35,891
Net current assets		23,537	35,891
Total assets less current liabilities		23,537	35,891
Net assets excluding pension asset or liability		23,537	35,891
Total net assets		23,537	35,891
The funds of the charity			
Restricted funds	9		
Restricted income funds		13,250	26,900
		13,250	26,900
Unrestricted funds	9		
General funds		10,287	8,991
		10,287	8,991
Reserves	9		
Total funds		23,537	35,891

Approved by the trustees on 08 May 2026

And signed on their behalf by:

K. Daly
Trustee
08 May 2026

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	31	-	31
Charitable activities	4,843	53,909	58,752
Other	579	-	579
Total	5,453	53,909	59,362
Expenditure on:			
Charitable activities	3,304	28,160	31,464
Other	945	-	945
Total	4,249	28,160	32,409
Net income	1,204	25,749	26,953
Net income before other gains/(losses)	1,204	25,749	26,953
Other gains and losses:			
Net movement in funds	1,204	25,749	26,953
Reconciliation of funds:			
Total funds brought forward	8,938	-	8,938
Total funds carried forward	10,142	25,749	35,891

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	9,681	9,681	30
	9,681	9,681	30

4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Grants	-	-	58,752
Tournament Registration Fees	1,151	1,151	-
	1,151	1,151	58,752

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Member Subscriptions	690	690	543
Bank Interest	80	80	36
	770	770	579

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Grants	8,694	13,650	22,344	31,464
Governance costs				
	8,694	13,650	22,344	31,464

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	84	84	-
General administrative costs	1,028	1,028	595
Legal and professional costs	500	500	350
	1,612	1,612	945

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
		£	£	£
Restricted funds:				
Restricted income funds:				
Lottery Community Fund	20,000	-	(6,750)	13,250
Primary Club	6,900	-	(6,900)	-
Total	26,900	-	(13,650)	13,250
Unrestricted funds:				
General funds	8,991	11,602	(10,306)	10,287
Total funds	35,891	11,602	(23,956)	23,537

Purposes and restrictions in relation to the funds:
Restricted funds:
Lottery Community Fund Member Development
Primary Club

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	10,287	13,250	23,537
	10,287	13,250	23,537

11 Reconciliation of net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	35,891	(12,354)	23,537
	35,891	(12,354)	23,537
Net debt	35,891	(12,354)	23,537

Northern Ireland Blind Golf Association
Statement of Cash flows

for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(12,354)	26,953
Adjustments for:		
Dividends, interest and rents from investments	(770)	(579)
Other gains/losses	-	-
Net cash (used in)/provided by operating activities	(13,124)	26,374
Cash flows from investing activities		
Dividends, interest and rents from investments	770	579
Net cash from investing activities	770	579
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(12,354)	26,953
Cash and cash equivalents at the beginning of the year	35,891	8,938
Cash and cash equivalents at the end of the year	23,537	35,891
Components of cash and cash equivalents		
Cash and bank balances	23,537	35,891
	23,537	35,891

Northern Ireland Blind Golf Association
Detailed Statement of Financial Activities

for the year ended 31 December 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	9,681	-	9,681	30
	9,681	-	9,681	30
Charitable activities				
Grants	-	-	-	58,752
Tournament Registration Fees	1,151	-	1,151	-
	1,151	-	1,151	58,752
Other				
Member Subscriptions	690	-	690	543
Bank Interest	80	-	80	36
	770	-	770	579
Total income and endowments	11,602	-	11,602	59,361
Expenditure on:				
Charitable activities				
Grants	8,694	13,650	22,344	31,464
	8,694	13,650	22,344	31,464
Total of expenditure on charitable activities	8,694	13,650	22,344	31,464
Employee costs				
Staff training	84	-	84	-
	84	-	84	-
General administrative costs, including depreciation and amortisation				
Bank charges	48	-	48	35
General insurances	980	-	980	-
Sundry expenses	-	-	-	560
	1,028	-	1,028	595
Legal and professional costs				
Audit/Independent examination fees	500	-	500	-
Accountancy and bookkeeping	-	-	-	350
	500	-	500	350
Total of expenditure of other costs	1,612	-	1,612	945
Total expenditure	10,306	13,650	23,956	32,409
Net gains on investments	-	-	-	-
Net (expenditure)/income	1,296	(13,650)	(12,354)	26,952

Net (expenditure)/income before other gains/(losses)	1,296	(13,650)	(12,354)	26,952
Other Gains	-	-	-	-
Net movement in funds	1,296	(13,650)	(12,354)	26,952
Reconciliation of funds:				
Total funds brought forward	8,991	26,900	35,891	8,938
Total funds carried forward	10,287	13,250	23,537	35,890

Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Accounts

Northern Ireland Blind Golf Association

Charity No. 108113

Trustees' Report and Unaudited Accounts

31 December 2024

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Northern Ireland Blind Golf Association

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 108113

Trustees
The following trustees served during the year:

A. Cochrane	(Resigned 3 February 2024)
K. Daly	
P. McCormack	(Resigned 1 February 2025)
T. McEvoy	(Resigned 3 February 2024)
P. O'Rahilly	(Resigned 1 February 2025)
A.M. Powell	
C. Young	(Resigned 3 February 2024)

Accountants

Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena
BT42 1PH

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document. The NIBGA mission is to provide support, training and access to health and social benefits for visually impaired ad blind people in Northern Ireland.

ACHIEVEMENTS AND PERFORMANCE

NIBGA has continued to meet our strategic objectives, mainly due to the hard work of our committee and the support of our partners: Golf Ireland, R&A, RNIB Connect, Vision Sports Ireland, IBGA and local authorities.

In 2024, we organised monthly golf events across the province, and across the border in the Republic.

The volunteer base continued to grow, supported by our first annual fundraising event in Massereene Golf Club.

NIBGA has continued to update the website, nibga.org, and use social media to promote our brand and share news about our activities.

Funding from the National Lottery has ensured that members and prospective golfers receive safe and professional coaching from Phil Farrell, PGA certified coach..

NIBGA hosted the inaugural British Blind and Disabled Golf Open, also in Massereene, in June. This EDGA badged tournament attracted 26 golfers from 6 countries.

Internationally, NIBGA is making a positive contribution to the growth of golf for blind and disabled people. NIBGA golfers were represented at EDGA badged tournaments around the world including the US Adaptive Open and the R&A G4D Open.

NIBGA golfers participated, with golfers from five other nations, in the first EDGA badged, World Blind Golf Tour event in Costa Rica, supported by the Costa Rica Golf Federation.

Working with RNIB Connect, NIBGA supported the Inner Eye project, a community arts initiative, sponsored by the Arts Council (NI). Blind and visually impaired people from across the province worked with professional artists to create artefacts and memorabilia which were presented to the Mayor of Antrim and Newtownabbey Council, amongst other dignitaries, at the British Blind/Disabled Golf Open.

NIBGA is committed to the R&A Women in Golf (WIG) Charter. NIBGA has increased its female membership from 2 in 2021 to 7 in 2024. Kate Daly, a retired business woman, joined the Board of Trustees in May. In June, Heather Gracey, Temple Golf Club, took up the role of Handicap Secretary.

FINANCIAL REVIEW

The was a significant movement in funds, of approximately £26,950, in the financial year. The accounts show an opening balance of £8,938 and a strong closing position of £35,891. This leaves NIBGA in a strong financial position at the start of 2025.

NIBGA depends almost entirely on grant income to finance its activities. Some of the projects straddle multiple years.

Significant capital was raised in 2024, in preparation for a drive for new members in 2025. However, nothing was spent in 2024 as the committee was overstretched on other projects.

Grant income received in 2024 of £20,000 from the National Lottery Association and £6,900 received from The Primary Club Trust (James Fund), has not been spent.

There was no carryover from previous years, in respect of grant income from local councils and from Vision Sports Ireland.

A further £350 was received from the Arts Council (NI), leaving an unspent balance of £839.

This may only be spent to support our community initiatives, in collaboration with our partner, RNIB.

Our growing member, volunteer and partner base contributed several other income streams, including £550 from subscriptions, and £4,835 from a member fundraiser event, to boost unrestricted funding, in Massereene Golf Club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by it's constitution. The members elect a Chairperson, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation. NIBGA is run by it's volunteer Board. There are no employees and the Trustees receive no remuneration.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

K. Daly
Trustee
24 March 2025

Independent Examiner's Report to the trustees of Northern Ireland Blind Golf Association

I report to the trustees on my examination of the financial statements of Northern Ireland Blind Golf Association for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Susan Davidson FCA/CAI
Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena

BT42 1PH
24 March 2025

Northern Ireland Blind Golf Association
Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	31	-	31	649
Charitable activities	4	4,843	53,909	58,752	4,704
Other	5	579	-	579	633
Total		5,453	53,909	59,362	5,986
Expenditure on:					
Charitable activities	6	3,304	28,160	31,464	12,490
Other	7	945	-	945	722
Total		4,249	28,160	32,409	13,212
Net gains on investments		-	-	-	-
Net income/(expenditure)		1,204	25,749	26,953	(7,226)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		1,204	25,749	26,953	(7,226)
Other gains and losses					
Net movement in funds		1,204	25,749	26,953	(7,226)
Reconciliation of funds:					
Total funds brought forward		8,938	-	8,938	16,164
Total funds carried forward		10,142	25,749	35,891	8,938

Northern Ireland Blind Golf Association
Balance Sheet

at 31 December 2024

Charity No. 108113		2024	2023
		£	£
Current assets			
Cash at bank and in hand		35,891	8,938
		35,891	8,938
Net current assets		35,891	8,938
Total assets less current liabilities		35,891	8,938
Net assets excluding pension asset or liability		35,891	8,938
Total net assets		35,891	8,938
The funds of the charity			
Restricted funds	9		
Restricted income funds		25,749	-
		25,749	-
Unrestricted funds	9		
General funds		10,142	8,938
		10,142	8,938
Reserves	9		
Total funds		35,891	8,938

Approved by the trustees on 24 March 2025

And signed on their behalf by:

K. Daly
Trustee
24 March 2025

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	649	-	649
Charitable activities	1,554	3,150	4,704
Other	633	-	633
Total	2,836	3,150	5,986
Expenditure on:			
Charitable activities	7,952	4,538	12,490
Other	722	-	722
Total	8,674	4,538	13,212
Net income	(5,838)	(1,388)	(7,226)
Transfers between funds	(1,388)	1,388	-
Net income before other gains/(losses)	(7,226)	-	(7,226)
Other gains and losses:			
Net movement in funds	(7,226)	-	(7,226)
Reconciliation of funds:			
Total funds brought forward	16,164	-	16,164
Total funds carried forward	8,938	-	8,938

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	31	31	649
	31	31	649

4 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants	4,843	53,909	58,752	4,704
	4,843	53,909	58,752	4,704

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Member Subscriptions	543	543	623
Bank Interest	36	36	10
	579	579	633

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
Grants	3,304	28,160	31,464	12,490
Governance costs				
	3,304	28,160	31,464	12,490

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
General administrative costs	595	595	372
Legal and professional costs	350	350	350
	945	945	722

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2024
		£	£	£
Restricted funds:				
Restricted income funds:				
Community Arts	-	350	(1,564)	(1,214)
British Blind Disabled Open	-	26,659	(24,656)	2,003
Member Development	-	26,900	-	26,900
Golf	-	-	(1,940)	(1,940)
Total	-	53,909	(28,160)	25,749
Unrestricted funds:				
General funds	8,938	5,453	(4,249)	10,142
Total funds	8,938	59,362	(32,409)	35,891

Purposes and restrictions in relation to the funds:

Restricted funds:

Community Arts	Involving blind and visually impaired members in creating artefacts
British Blind Disabled Open	
Member Development	
Golf	

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	19,022	16,869	35,891
	19,022	16,869	35,891

11 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	8,938	26,953	35,891
	8,938	26,953	35,891
Net debt	8,938	26,953	35,891

Northern Ireland Blind Golf Association
Statement of Cash flows

for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	26,953	(7,226)
Adjustments for:		
Dividends, interest and rents from investments	(579)	(633)
Net cash provided by/(used in) operating activities	26,374	(7,859)
Cash flows from investing activities		
Dividends, interest and rents from investments	579	633
Net cash from investing activities	579	633
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	26,953	(7,226)
Cash and cash equivalents at the beginning of the year	8,938	16,164
Cash and cash equivalents at the end of the year	35,891	8,938
Components of cash and cash equivalents		
Cash and bank balances	35,891	8,938
	35,891	8,938

Northern Ireland Blind Golf Association
Detailed Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	31	-	31	649
	31	-	31	649
Charitable activities				
Grants	4,843	53,909	58,752	4,704
	4,843	53,909	58,752	4,704
Other				
Member Subscriptions	543	-	543	623
Bank Interest	36	-	36	10
	579	-	579	633
Total income and endowments	5,453	53,909	59,362	5,986
Expenditure on:				
Charitable activities				
Grants	3,304	28,160	31,464	12,490
	3,304	28,160	31,464	12,490
Total of expenditure on charitable activities	3,304	28,160	31,464	12,490
General administrative costs, including depreciation and amortisation				
Bank charges	35	-	35	38
Sundry expenses	560	-	560	334
	595	-	595	372
Legal and professional costs				
Accountancy and bookkeeping	350	-	350	350
	350	-	350	350
Total of expenditure of other costs	945	-	945	722
Total expenditure	4,249	28,160	32,409	13,212
Net gains on investments	-	-	-	-
Net income/(expenditure)	1,204	25,749	26,953	(7,226)
Net income/(expenditure) before other gains/(losses)	1,204	25,749	26,953	(7,226)
Other Gains	-	-	-	-
Net movement in funds	1,204	25,749	26,953	(7,226)

Reconciliation of funds:				
Total funds brought forward	8,938	-	8,938	16,164
Total funds carried forward	10,142	25,749	35,891	8,938

Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Accounts

Northern Ireland Blind Golf Association

Charity No. 108113

Trustees' Report and Unaudited Accounts

31 December 2023

Northern Ireland Blind Golf Association

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Northern Ireland Blind Golf Association

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 108113

Trustees

The following trustees served during the year:

A. Cochrane
P. McCormack
T. McEvoy
P. O'Rahilly
A.M. Powell
T. Reidy (Resigned 11 February 2023)
C. Young

Accountants

Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena
BT42 1PH

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document. The NIBGA mission is to provide support, training and access to health and social benefits for visually impaired ad blind people in Northern Ireland.

ACHIEVEMENTS AND PERFORMANCE

NIBGA has continued to meet our strategic objectives, mainly due to the hard work of our committee and the support of our partners: IBGA, R&A, RNIB Connect, Vision Sports Ireland, Golf Ireland, Sport NI, DSNI and local authorities.

In 2023, we organised monthly golf events across the province, and across the border in the Republic.

Funding from the National Lottery enabled PGA qualified coach, Phil Farrell to continue with monthly training sessions for both adults and juniors. However, the closure of the golf academy at Knockbracken in the final quarter of 2023 means the program will need to relocate to Laganview academy next year.

NIBGA golfers participated, with golfers from six other nations, in the first EDGA badged, World Blind Golf Tour event in Thailand, supported by the Thailand Golf Federation.

NIBGA has continued to update our website and use social media to promote our brand and share news about our activities.

The volunteer base continued to grow, supported by public campaigns, including the BBC TV Appeal, aired in April and again in June.

Internationally, NIBGA is making a positive contribution to the growth of golf for blind and disabled people. NIBGA golfers were represented at the Spanish, Swedish, United States and Canadian Opens. Paul O'Rahilly has continued to work with EDGA coach, Mark Taylor, and Golf Ireland coach, Callum Slater, to promote training. Mark hosted a two-day short game program in Galgorm alongside the ISPS Handa World Tour, and Callum facilitated a separate two day program for three NIBGA golfers in Carton House.

Working with RNIB Connect, NIBGA supported the Inner Eye project, a community arts initiative, sponsored by the Arts Council (NI) and IKEA Places Called Home, engaging with the blind and visually impaired community. Blind and visually impaired people from across the province worked with professional artists.

NIBGA is committed to the R&A Women in Golf (WIG) Charter. NIBGA has increased its female membership from 2 in 2021 to7 in 2023. Caryn Young, a retired lecturer in Occupational Therapy, was joined on the Board of Trustees in 2023 by retired professional Ann Marie Powell. NIBGA is on target to exceed a membership of 18 blind golfers and 15 guides (associate members) before the end of 2024. This aligns with the targets set out in our Strategic Plan (2021 – 2024).

FINANCIAL REVIEW

The accounts show a strong opening balance of £16,164. While there is a deficit in 2023 of £7,226, the closing balance of £8,938 leaves NIBGA in a strong financial position at the start of 2024. In March, the Constitution was amended to enable the use of a bank card to pay for activities from the NIBGA bank account, enhancing financial transparency.

NIBGA depends almost entirely on grant income to finance its activities. Grant income of £10,000 received from the National Lottery Association in 2022 has been fully spent on player development and youth leadership. In 2022, £3,545 was spent, and the balance of £6,455 was spent in 2023.

Grant income was received from the Arts Council (NI) in the amount of £3,150 in 2023. This is being applied to support our community arts initiative, in collaboration with our partner, RNIB. In 2023, NIBGA spent £1,513 from the ACNI pot and £3,025 from the Places Called Home pot. This leaves £2,053 to be spent in 2024.

Grant income of £625 from local authorities part financed member development in 2023, and £729 from Vision Sports Ireland has been applied to finance Golf Ireland player development costs. Our growing member, volunteer and partner base contributed several other income streams, including £623 from subscriptions, and £848 from donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by it's constitution. The members elect a Chairperson, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation. NIBGA is run by it's volunteer Board. There are no employees and the Trustees receive no remuneration for their services.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

P. O'Rahilly
Trustee
03 February 2024

Independent Examiner's Report to the trustees of Northern Ireland Blind Golf Association

I report to the trustees on my examination of the financial statements of Northern Ireland Blind Golf Association for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Susan Davidson FCA
Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena

BT42 1PH
03 February 2024

Northern Ireland Blind Golf Association
Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	649	-	649	-
Charitable activities	4	1,554	3,150	4,704	15,954
Other	5	633	-	633	301
Total		2,836	3,150	5,986	16,255
Expenditure on:					
Charitable activities	6	7,952	4,538	12,490	21,430
Other	7	722	-	722	524
Total		8,674	4,538	13,212	21,954
Net gains on investments		-	-	-	-
Net expenditure		(5,838)	(1,388)	(7,226)	(5,699)
Transfers between funds		(1,388)	1,388	-	-
Net expenditure before other gains/(losses)		(7,226)	-	(7,226)	(5,699)
Other gains and losses					
Net movement in funds		(7,226)	-	(7,226)	(5,699)
Reconciliation of funds:					
Total funds brought forward		16,164	-	16,164	21,863
Total funds carried forward		8,938	-	8,938	16,164

Northern Ireland Blind Golf Association
Balance Sheet

at 31 December 2023

Charity No. 108113

		2023	2022
		£	£
Current assets			
Cash at bank and in hand		8,938	16,164
		8,938	16,164
Net current assets		8,938	16,164
Total assets less current liabilities		8,938	16,164
Net assets excluding pension asset or liability		8,938	16,164
Total net assets		8,938	16,164
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		8,938	16,164
		8,938	16,164
Reserves	9		
Total funds		8,938	16,164

Approved by the trustees on 03 February 2024

And signed on their behalf by:

P. O'Rahilly
Trustee
03 February 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Charitable activities	12,008	3,946	15,954
Other	301	-	301
Total	12,309	3,946	16,255
Expenditure on:			
Charitable activities	9,234	12,196	21,430
Other	524	-	524
Total	9,758	12,196	21,954
Net income	2,551	(8,250)	(5,699)
Transfers between funds	330	(330)	-
Net income before other gains/(losses)	2,881	(8,580)	(5,699)
Other gains and losses:			
Net movement in funds	2,881	(8,580)	(5,699)
Reconciliation of funds:			
Total funds brought forward	13,283	8,580	21,863
Total funds carried forward	16,164	-	16,164

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	649	649	-
	649	649	-

4 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants	1,554	3,150	4,704	15,954
	1,554	3,150	4,704	15,954

5 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Member Subscriptions	623	623	274
Bank Interest	10	10	27
	633	633	301

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Grants	7,952	4,538	12,490	21,430
Governance costs				
	7,952	4,538	12,490	21,430

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
General administrative costs	372	372	174
Legal and professional costs	350	350	350
	722	722	524

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2023
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Community Arts	-	3,150	(4,538)	1,388	-
Total	-	3,150	(4,538)	1,388	-
Unrestricted funds:					
General funds	16,164	2,836	(8,674)	(1,388)	8,938
Total funds	16,164	5,986	(13,212)	-	8,938

Purposes and restrictions in relation to the funds:

Restricted funds:

Community Arts — Involving blind and visually impaired members in creating artefacts

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	8,938	8,938
	8,938	8,938

11 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	16,164	(7,226)	8,938
	16,164	(7,226)	8,938
Net debt	16,164	(7,226)	8,938

Northern Ireland Blind Golf Association
Detailed Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	649	-	649	-
	649	-	649	-
Charitable activities				
Grants	1,554	3,150	4,704	15,954
	1,554	3,150	4,704	15,954
Other				
Member Subscriptions	623	-	623	274
Bank Interest	10	-	10	27
	633	-	633	301
Total income and endowments	2,836	3,150	5,986	16,255
Expenditure on:				
Charitable activities				
Grants	7,952	4,538	12,490	21,430
	7,952	4,538	12,490	21,430
Total of expenditure on charitable activities	7,952	4,538	12,490	21,430
General administrative costs, including depreciation and amortisation				
Bank charges	38	-	38	34
Sundry expenses	334	-	334	140
	372	-	372	174
Legal and professional costs				
Accountancy and bookkeeping	350	-	350	350
	350	-	350	350
Total of expenditure of other costs	722	-	722	524
Total expenditure	8,674	4,538	13,212	21,954
Net gains on investments	-	-	-	-
Net expenditure	(5,838)	(1,388)	(7,226)	(5,699)
Transfers between funds	(1,388)	1,388	-	-
Net expenditure before other gains/(losses)	(7,226)	-	(7,226)	(5,699)
Other Gains	-	-	-	-
Net movement in funds	(7,226)	-	(7,226)	(5,699)

Reconciliation of funds:

Total funds brought forward	16,164	-	16,164	21,863
Total funds carried forward	8,938	-	8,938	16,164

Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Annual report

Trustee Report

1. **Objectives & Activities**

The NIBGA mission is to provide support, training and access to health and social benefits for visually impaired and blind people in Northern Ireland.

Objectives

Near-term goals (2021 - 2024) are:

- Meet all corporate standards for CCNI regulated charities.
- Implement an integrated digital marketing strategy.
- Support our community through COVID and post COVID
- Grow the game of blind golf internationally, from Northern Ireland.
- Promote the R&A Women in Golf initiative.
- Inspire children / youth and provide avenues for youth leadership.
- Organise the ISPS Handa British Blind Golf Open, 2024.
- Lead the development of the World Blind Golf Tour.
- Position NIBGA to host the 2027 ISPS Handa World Blind Golf Championships

Achievements (2023:

. NIBGA has continued to meet our strategic objectives, mainly due to the hard work of our committee and the support of our partners: IBGA, R&A, RNIB Connect, Vision Sports Ireland, Golf Ireland, Sport NI, DSNI and local authorities.

In 2023, , we organised monthly golf events in the province, and across the border in the Republic.

In March, the Constitution was amended to enable the use of a bank card to pay for activities from the NIBGA bank account, enhancing financial transparency.

Funding from the National Lottery enabled PGA qualified coach, Phil Farrell to continue with monthly training sessions for both adults and juniors. However, the closure of the golf academy at Knockbracken in the final quarter of 2023 means the program will need to relocate to Laganview academy next year.

NIBGA golfers participated, with golfers from six other nations, in the first EDGA badged, World Blind Golf Tour event in Thailand, supported by the Thailand Golf Federation.

NIBGA has continued to update our website and use social media to promote our brand and share news about our activities.

The volunteer base continued to grow, supported by public campaigns, including the BBC TV Appeal, aired in April and again in June.

Internationally, NIBGA is making a positive contribution to the growth of golf for blind and disabled people. NIBGA golfers were represented at the Spanish, Swedish, United States and Canadian Opens.
Paul O'Rahilly has continued to work with EDGA coach, Mark Taylor, and Golf Ireland coach, Callum Slater, to promote training. Mark hosted a two day short game program in Galgorm alongside the ISPS Handa World Tour, and Callum facilitated a separate two day program for three NIBGA golfers in Carton House.

Working with RNIB Connect, NIBGA supported the Inner Eye project, a community arts initiative, sponsored by the Arts Council (NI) and IKEA Places Called Home, engaging with the blind and visually impaired community. Blind and visually impaired people from across the province worked with professional artists.

NIBGA is committed to the R&A Women in Golf (WIG) Charter.
NIBGA has increased it's female membership from 2 in 2021 to 7 in 2023.

Caryn Young, a retired lecturer in Occupational Therapy, was joined on the Board of Trustees in 2023 by retired professional Ann Marie Powell.

NIBGA is on target to exceed a membership of 18 blind golfers and 15 guides (associate members)before the end of 2024. This aligns with the targets set out in our Strategic Plan (2021 – 2024)

2. **Financial Review** – brief description of how the year went financially – surplus/deficit, spending against grants etc – anything you want to put in so that readers of the accounts get a better understanding. This will change each year.

The accounts show a strong opening balance of £16,164 . While there is a deficit in 2023 of £7,226, THE Closing balance of £8,938 leaves NIBGA in a strong financial position at the start of 2024.

NIBGA depends almost entirely on grant income to finance it's activities.

Grant income of £10,000 received from the National Lottery Association in 2022

Has been fully spent on player development and youth leadership . In 2022, £3,545 was spent, and the balance of £6,455 to was spent in 2023.

Grant income was received from the Arts Council (NI) in the amount of £3,150 in 2023. This is being applied to support our community arts initiative, in collaboration with our partner, RNIB. In 2023, NIBGA spent £1,513 from the ACNI pot and £3,025 from the Places Called Home pot. This leaves £2,053 to be spent in 2024.

Grant income of £625 from local authorities part financed member development in 2023.

Grant income from Vision Sports Ireland of £729 has been applied to finance Golf Ireland player development costs

Our growing member, volunteer and partner base contributed several other income streams, including £623 from subscriptions, and £848 from donations.

3. **Structure, Governance & Management**

The charity is governed by it's Constitution,. The members elect a Chairman, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation.

NIBGA is run by it's volunteer Board. There are no employees and the Trustees receive no remuneration for their services.

list of Trustees

Chairman and Nominated Contact

Andrew Cochrane

DOB: June 16, 1940

11, Pinegrove Park

Ballymena

BT43 6TJ

Appointed November, 2019

Secretary

Paul McCormack

DOB:

Tenebo

144, Dublin Road

Sutton

Dublin 13

D13 v8 w9

Appointed November, 2019

Treasurer

Paul O'Rahilly

DOB: 25 October 1963

41, College Square

College Road

Kilkenny

R95 N6K3

Appointed November, 2019

Council Member, Captain

Tony McEvoy

DOB 09 June 1968

70, Sharman Road Belfast, Co. Antrim

Post Code: BT9 5FX

Appointed December 2020

Email: nibgagolf@gmail.com

Phone: 0044 7738 165 909

Council Member,

Thomas Reidy

DOB24 May 1969

7, Gleann Abhinn, White Cross, Co Armagh Northern Ireland

Post Code: BT60 2TN

Appointed December, 2020

Council Member,

Caryn Young

DOB 6 November, 1975

16, Crommelim Hill Newtown Crommelim, Ballymena

Postcode:BT43 6RH

Appointed December, 2021

Council Member, Handicap Secretary

Gerry McCormack

DOB: 04 October, 1956

Address:BallymoreenLittleton, Thurles, Co. Tipperary,

Post Code: E41 K497

Appointed December 2020

Retired December 2021

Email: nibgagolf@gmail.com

Phone: 00353 87 766 4823

Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Annual return

Northern Ireland Blind Golf Association

Charity No. 108113

Trustees' Report and Unaudited Accounts

31 December 2023

Northern Ireland Blind Golf Association

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Northern Ireland Blind Golf Association

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 108113

Trustees

The following trustees served during the year:

A. Cochrane
P. McCormack
T. McEvoy
P. O'Rahilly
A.M. Powell
T. Reidy (Resigned 11 February 2023)
C. Young

Accountants

Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena
BT42 1PH

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document. The NIBGA mission is to provide support, training and access to health and social benefits for visually impaired ad blind people in Northern Ireland.

ACHIEVEMENTS AND PERFORMANCE

NIBGA has continued to meet our strategic objectives, mainly due to the hard work of our committee and the support of our partners: IBGA, R&A, RNIB Connect, Vision Sports Ireland, Golf Ireland, Sport NI, DSNI and local authorities.

In 2023, we organised monthly golf events across the province, and across the border in the Republic.

Funding from the National Lottery enabled PGA qualified coach, Phil Farrell to continue with monthly training sessions for both adults and juniors. However, the closure of the golf academy at Knockbracken in the final quarter of 2023 means the program will need to relocate to Laganview academy next year.

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NIBGA has continued to update our website and use social media to promote our brand and share news about our activities.

The volunteer base continued to grow, supported by public campaigns, including the BBC TV Appeal, aired in April and again in June.

Internationally, NIBGA is making a positive contribution to the growth of golf for blind and disabled people. NIBGA golfers were represented at the Spanish, Swedish, United States and Canadian Opens. Paul O'Rahilly has continued to work with EDGA coach, Mark Taylor, and Golf Ireland coach, Callum Slater, to promote training. Mark hosted a two-day short game program in Galgorm alongside the ISPS Handa World Tour, and Callum facilitated a separate two day program for three NIBGA golfers in Carton House.

Working with RNIB Connect, NIBGA supported the Inner Eye project, a community arts initiative, sponsored by the Arts Council (NI) and IKEA Places Called Home, engaging with the blind and visually impaired community. Blind and visually impaired people from across the province worked with professional artists.

NIBGA is committed to the R&A Women in Golf (WIG) Charter. NIBGA has increased its female membership from 2 in 2021 to7 in 2023. Caryn Young, a retired lecturer in Occupational Therapy, was joined on the Board of Trustees in 2023 by retired professional Ann Marie Powell. NIBGA is on target to exceed a membership of 18 blind golfers and 15 guides (associate members) before the end of 2024. This aligns with the targets set out in our Strategic Plan (2021 – 2024).

FINANCIAL REVIEW

The accounts show a strong opening balance of £16,164. While there is a deficit in 2023 of £7,226, the closing balance of £8,938 leaves NIBGA in a strong financial position at the start of 2024. In March, the Constitution was amended to enable the use of a bank card to pay for activities from the NIBGA bank account, enhancing financial transparency.

NIBGA depends almost entirely on grant income to finance its activities. Grant income of £10,000 received from the National Lottery Association in 2022 has been fully spent on player development and youth leadership. In 2022, £3,545 was spent, and the balance of £6,455 was spent in 2023.

Grant income was received from the Arts Council (NI) in the amount of £3,150 in 2023. This is being applied to support our community arts initiative, in collaboration with our partner, RNIB. In 2023, NIBGA spent £1,513 from the ACNI pot and £3,025 from the Places Called Home pot. This leaves £2,053 to be spent in 2024.

Grant income of £625 from local authorities part financed member development in 2023, and £729 from Vision Sports Ireland has been applied to finance Golf Ireland player development costs. Our growing member, volunteer and partner base contributed several other income streams, including £623 from subscriptions, and £848 from donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by it's constitution. The members elect a Chairperson, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation. NIBGA is run by it's volunteer Board. There are no employees and the Trustees receive no remuneration for their services.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

P. O'Rahilly
Trustee
03 February 2024

Independent Examiner's Report to the trustees of Northern Ireland Blind Golf Association

I report to the trustees on my examination of the financial statements of Northern Ireland Blind Golf Association for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Susan Davidson FCA
Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena

BT42 1PH
03 February 2024

Northern Ireland Blind Golf Association
Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	649	-	649	-
Charitable activities	4	1,554	3,150	4,704	15,954
Other	5	633	-	633	301
Total		2,836	3,150	5,986	16,255
Expenditure on:					
Charitable activities	6	7,952	4,538	12,490	21,430
Other	7	722	-	722	524
Total		8,674	4,538	13,212	21,954
Net gains on investments		-	-	-	-
Net expenditure		(5,838)	(1,388)	(7,226)	(5,699)
Transfers between funds		(1,388)	1,388	-	-
Net expenditure before other gains/(losses)		(7,226)	-	(7,226)	(5,699)
Other gains and losses					
Net movement in funds		(7,226)	-	(7,226)	(5,699)
Reconciliation of funds:					
Total funds brought forward		16,164	-	16,164	21,863
Total funds carried forward		8,938	-	8,938	16,164

Northern Ireland Blind Golf Association
Balance Sheet

at 31 December 2023

Charity No. 108113

		2023	2022
		£	£
Current assets			
Cash at bank and in hand		8,938	16,164
		8,938	16,164
Net current assets		8,938	16,164
Total assets less current liabilities		8,938	16,164
Net assets excluding pension asset or liability		8,938	16,164
Total net assets		8,938	16,164
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		8,938	16,164
		8,938	16,164
Reserves	9		
Total funds		8,938	16,164

Approved by the trustees on 03 February 2024

And signed on their behalf by:

P. O'Rahilly
Trustee
03 February 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Charitable activities	12,008	3,946	15,954
Other	301	-	301
Total	12,309	3,946	16,255
Expenditure on:			
Charitable activities	9,234	12,196	21,430
Other	524	-	524
Total	9,758	12,196	21,954
Net income	2,551	(8,250)	(5,699)
Transfers between funds	330	(330)	-
Net income before other gains/(losses)	2,881	(8,580)	(5,699)
Other gains and losses:			
Net movement in funds	2,881	(8,580)	(5,699)
Reconciliation of funds:			
Total funds brought forward	13,283	8,580	21,863
Total funds carried forward	16,164	-	16,164

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	649	649	-
	649	649	-

4 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants	1,554	3,150	4,704	15,954
	1,554	3,150	4,704	15,954

5 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Member Subscriptions	623	623	274
Bank Interest	10	10	27
	633	633	301

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Grants	7,952	4,538	12,490	21,430
Governance costs				
	7,952	4,538	12,490	21,430

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
General administrative costs	372	372	174
Legal and professional costs	350	350	350
	722	722	524

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2023
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Community Arts	-	3,150	(4,538)	1,388	-
Total	-	3,150	(4,538)	1,388	-
Unrestricted funds:					
General funds	16,164	2,836	(8,674)	(1,388)	8,938
Total funds	16,164	5,986	(13,212)	-	8,938

Purposes and restrictions in relation to the funds:

Restricted funds:

Community Arts — Involving blind and visually impaired members in creating artefacts

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	8,938	8,938
	8,938	8,938

11 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	16,164	(7,226)	8,938
	16,164	(7,226)	8,938
Net debt	16,164	(7,226)	8,938

Northern Ireland Blind Golf Association
Detailed Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	649	-	649	-
	649	-	649	-
Charitable activities				
Grants	1,554	3,150	4,704	15,954
	1,554	3,150	4,704	15,954
Other				
Member Subscriptions	623	-	623	274
Bank Interest	10	-	10	27
	633	-	633	301
Total income and endowments	2,836	3,150	5,986	16,255
Expenditure on:				
Charitable activities				
Grants	7,952	4,538	12,490	21,430
	7,952	4,538	12,490	21,430
Total of expenditure on charitable activities	7,952	4,538	12,490	21,430
General administrative costs, including depreciation and amortisation				
Bank charges	38	-	38	34
Sundry expenses	334	-	334	140
	372	-	372	174
Legal and professional costs				
Accountancy and bookkeeping	350	-	350	350
	350	-	350	350
Total of expenditure of other costs	722	-	722	524
Total expenditure	8,674	4,538	13,212	21,954
Net gains on investments	-	-	-	-
Net expenditure	(5,838)	(1,388)	(7,226)	(5,699)
Transfers between funds	(1,388)	1,388	-	-
Net expenditure before other gains/(losses)	(7,226)	-	(7,226)	(5,699)
Other Gains	-	-	-	-
Net movement in funds	(7,226)	-	(7,226)	(5,699)

Reconciliation of funds:

Total funds brought forward	16,164	-	16,164	21,863
Total funds carried forward	8,938	-	8,938	16,164

Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Accounts

Northern Ireland Blind Golf Association

Charity No. 108113

Trustees' Report and Unaudited Accounts

31 December 2022

Northern Ireland Blind Golf Association
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Northern Ireland Blind Golf Association

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 108113

Trustees
The following trustees served during the year:

A. Cochrane
P. McCormack
T. McEvoy
P. O'Rahilly
T. Reidy
C. Young

Accountants

Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena
BT42 1PH

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document. The NIBGA mission is to provide support, training and access to health and social benefits for visually impaired ad blind people in Northern Ireland.

ACHIEVEMENTS AND PERFORMANCE

NIBGA has continued to meet our strategic objectives, mainly due to the hard work of our committee and the support of our partners: IBGA, R&A, RNIB Connect, Vision Sports Ireland, Golf Ireland, Sport NI, DSNI and local authorities.

We began our golf season in March, graduating our 2021 trainees at a ceremony in Galgorm Golf Club. Throughout the year, we organised monthly golf events across the province, and two in the Republic.

In August, the members voted to accept a new Constitution, in accordance with the recommended model for registered charities in Northern Ireland. Using simple English, the Constitution received an overhaul without losing its origins or its identity.

In September, NIBGA appointed PGA qualified coach, Phil Farrell, to be our society coach. Since then, Phil has organised monthly training sessions for our first group of juniors (under 18 years). This was made possible following award of a substantial grant from the National Lottery. Phil will extend this program in the new year to include adults. As a PGA qualified coach, Phil ensures that our training programs are run safely with the highest standards of participant safeguarding.

Also in September, NIBGA met with Dr. Brad Carver at a face-to-face meeting in Florida. Brad is leading the development of the World Blind Golf Tour (WBGT), which will offer competitive golf to visually impaired people, who are outside the current sight classification system for international competition.

NIBGA has continued to update our website and use social media to promote our brand and share news about our activities. In October, we took delivery of branded kit: sweaters, polo shirts, hats, towels. This will be used to identify ourselves at events and tournaments and give our members a sense of belonging.

In November, NIBGA was one of a handful of charities chosen to promote our activities through the BBC TV Appeal. The focus of the application was an appeal for volunteer guides, which is our most substantial barrier to member participation and organisational growth. The program will be broadcast in the Spring, the objective being to appeal to one golf club in each of the province and border counties to make guide volunteers available, when we play in their club or in their county.

Internationally, NIBGA is making a positive contribution to the growth of golf for blind and disabled people. NIBGA golfers were represented at the Spanish, British, United States and Canadian Opens. Secretary, Paul McCormack, who is also a member of US Blind Golf Association, hosted a magnificent Vision Cup at the TPC Sawgrass golf facility in Florida. Paul, Chairman of the tournament committee, persuaded several high-profile individuals to participate in the sponsors event, including Golf Ireland Director, Gerri Houlihan and ISPS Handa ambassador and retired Taoiseach Enda Kenny. Paul O'Rahilly played in the inaugural Irish Disabled Golf Open in Roganstown GC, in July, and has been working closely with EDGA development coach, Mark Taylor, to promote golf for disabled people in Ireland.

Working with RNIB Connect, NIBGA supported the Inner Eye project, a community arts initiative, sponsored by the Arts Council (NI) and IKEA Places Called Home, engaging with the blind and visually impaired community. Blind and visually impaired people from across the province worked with professional artists.

NIBGA is committed to the R&A Women in Golf (WIG) Charter. NIBGA has increased its female membership from 2 in 2021 to 6 in 2022.

Caryn Young, a retired lecturer in Occupational Therapy, joined the Board of Trustees in 2022 and NIBGA is committed to electing another lady member to the Board of six trustees in 2023.

NIBGA is on target to reach a membership of 18 blind golfers and 15 guides (associate members) before the end of 2023. This aligns with the targets set out in our Strategic Plan (2021 – 2024)

FINANCIAL REVIEW

The accounts show a strong opening balance of £21,863. While there is a deficit in 2022 of £5,699, the closing balance of £16,164 leaves NIBGA in a strong financial position at the start of 2023.

NIBGA depends almost entirely on grant income to finance its activities.

Grant income of £10,000 received from the National Lottery Association in 2022 which will be applied to player development and youth leadership over two years. In 2022, £3,545 was spent, leaving a balance of £6,455 to be spent in 2023.

Grant Income was received from the Arts Council (NI) under two separate contracts, one in 2020 for £7,246 and a second in 2021 for £7,496 to finance the NIBGA Community Arts program. A balancing payment from the 2021 grant of £3,946 was received in 2022. The full amount of this grant has been drawn down and spent.

Grant income of £5,000 from IKEA Places Called Home has been partially spent in 2022. Funds in the amount of £3,259 will be carried over to 2023.

Grant income of £500 from local authorities part financed member development in 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by it's constitution. The members elect a Chairperson, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation. NIBGA is run by it's volunteer Board. There are no employees and the Trustees receive no remuneration for their services.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A. Cochrane
Trustee
11 February 2023

Independent Examiner's Report to the trustees of Northern Ireland Blind Golf Association

I report to the trustees on my examination of the financial statements of Northern Ireland Blind Golf Association for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Susan Davidson
Chartered Accountants Ireland
Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena

BT42 1PH
11 February 2023

Northern Ireland Blind Golf Association
Statement of Financial Activities

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Charitable activities	2	12,008	3,946	15,954	29,250
Other	3	301	-	301	269
Total		12,309	3,946	16,255	29,519
Expenditure on:					
Charitable activities	4	9,234	12,196	21,430	35,839
Other	5	524	-	524	436
Total		9,758	12,196	21,954	36,275
Net gains on investments		-	-	-	-
Net expenditure		2,551	(8,250)	(5,699)	(6,756)
Transfers between funds		330	(330)	-	-
Net expenditure before other gains/(losses)		2,881	(8,580)	(5,699)	(6,756)
Other gains and losses					
Net movement in funds		2,881	(8,580)	(5,699)	(6,756)
Reconciliation of funds:					
Total funds brought forward		13,283	8,580	21,863	28,619
Total funds carried forward		16,164	-	16,164	21,863

Northern Ireland Blind Golf Association
Balance Sheet

at 31 December 2022

Charity No. 108113

		2022	2021
		£	£
Current assets			
Cash at bank and in hand		16,164	21,863
		16,164	21,863
Net current assets		16,164	21,863
Total assets less current liabilities		16,164	21,863
Net assets excluding pension asset or liability		16,164	21,863
Total net assets		16,164	21,863
The funds of the charity			
Restricted funds	7		
Restricted income funds		-	8,580
		-	8,580
Unrestricted funds	7		
General funds		16,164	13,283
		16,164	13,283
Reserves	7		
Total funds		16,164	21,863

Approved by the trustees on 11 February 2023

And signed on their behalf by:

pp AOD

A. Cochrane
Trustee
11 February 2023

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.
The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants	12,008	3,946	15,954	27,930
Tournament Registration Fees	-	-	-	1,320
	12,008	3,946	15,954	29,250

3 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Member Subscriptions	274	274	220
Bank Interest	27	27	49
	301	301	269

4 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Expenditure on charitable activities				
Grants	9,234	12,196	21,430	35,839
Governance costs				
	9,234	12,196	21,430	35,839

5 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
General administrative costs	174	174	136
Legal and professional costs	350	350	300
	524	524	436

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2022
		£	£	£	£
Restricted funds:					
Restricted income funds:					
ISPS Handa British Blind Golf Open	-	-	(2,747)	2,747	-
Community Arts	8,580	3,946	(9,449)	(3,077)	-
Total	8,580	3,946	(12,196)	(330)	-
Unrestricted funds:					
General funds	13,283	12,309	(9,758)	330	16,164
Total funds	21,863	16,255	(21,954)	-	16,164

Purposes and restrictions in relation to the funds:

Restricted funds:

ISPS Handa British Blind Golf Open	Staging of Open Competition for Blind Golfers
Community Arts	Involving blind and visually impaired members in creating artefacts

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	16,164	16,164
	16,164	16,164

9 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	21,863	(5,699)	16,164
	21,863	(5,699)	16,164
Net debt	21,863	(5,699)	16,164

Northern Ireland Blind Golf Association
Detailed Statement of Financial Activities

for the year ended 31 December 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Charitable activities				
Grants	12,008	3,946	15,954	27,930
Tournament Registration Fees	-	-	-	1,320
	12,008	3,946	15,954	29,250
Other				
Member Subscriptions	274	-	274	220
Bank Interest	27	-	27	49
	301	-	301	269
Total income and endowments	12,309	3,946	16,255	29,519
Expenditure on:				
Charitable activities				
Grants	9,234	12,196	21,430	35,839
	9,234	12,196	21,430	35,839
Total of expenditure on charitable activities	9,234	12,196	21,430	35,839
General administrative costs, including depreciation and amortisation				
Bank charges	34	-	34	36
Sundry expenses	140	-	140	100
	174	-	174	136
Legal and professional costs				
Accountancy and bookkeeping	350	-	350	300
	350	-	350	300
Total of expenditure of other costs	524	-	524	436
Total expenditure	9,758	12,196	21,954	36,275
Net gains on investments	-	-	-	-
Net expenditure	2,551	(8,250)	(5,699)	(6,756)
Transfers between funds	330	(330)	-	-
Net expenditure before other gains/(losses)	2,881	(8,580)	(5,699)	(6,756)
Other Gains	-	-	-	-
Net movement in funds	2,881	(8,580)	(5,699)	(6,756)

Reconciliation of funds:

Total funds brought forward	13,283	8,580	21,863	28,619
Total funds carried forward	16,164	-	16,164	21,863

Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Annual report

Trustee Report

1. **Objectives & Activities**

The NIBGA mission is to provide support, training and access to health and social benefits for visually impaired and blind people in Northern Ireland.

Objectives

Near-term goals (2021 - 2024) are:

- Meet all corporate standards for CCNI regulated charities.
- Implement an integrated digital marketing strategy.
- Support our community through COVID and post COVID
- Grow the game of blind golf internationally, from Northern Ireland.
- Promote the R&A Women in Golf initiative.
- Inspire children / youth and provide avenues for youth leadership.
- Organise the ISPS Handa British Blind Golf Open, 2021.
- Lead the development of the World Blind Golf Tour.
- Position NIBGA to host the 2025 ISPS Handa World Blind Golf Championships

Achievements (2022:

. NIBGA has continued to meet our strategic objectives, mainly due to the hard work of our committee and the support of our partners: IBGA, R&A, RNIB Connect, Vision Sports Ireland, Golf Ireland, Sport NI, DSNI and local authorities.

We began our golf season in March, graduating our 2021 trainees at a ceremony in Galgorm Golf Club. Throughout the year, we organised monthly golf events across the province, and two in the Republic.

In August, the members voted to accept a new Constitution, in accordance with the recommended model for registered charities in Northern Ireland. Using simple English, the Constitution received an overhaul without losing it's origins or it's identity.

In September, NIBGA appointed PGA qualified coach, Phil Farrell, to be our society coach. Since then, Phil has organised monthly training sessions for our first group of juniors (under 18 years). This was made possible following award of a substantial grant from the National Lottery. Phil will extend this program in the new year to include adults. As a PGA qualified coach, Phil ensures that our training programs are run safely with the highest standards of participant safeguarding.

In September, NIBGA met with Dr. Brad Carver at a face to face meeting in Florida. Brad is leading the development of the World Blind Golf Tour (WBGT), which will offer competitive golf to visually impaired people, who are outside the current sight classification system for international competition.

NIBGA has continued to update our website and use social media to promote our brand and share news about our activities. In October, we took delivery of branded kit: sweaters, polo shirts, hats, towels. This will be used to identify ourselves at events and tournaments and give our members a sense of belonging.

In November, NIBGA was one of a handful of charities chosen to promote our activities through the BBC TV Appeal. The focus of the application was an appeal for volunteer guides, which is our most substantial barrier to member participation and organisational growth. The program will be broadcast in the Spring, the objective being to appeal to one golf club in each of the province and border counties to make guide volunteers available, when we play in their club or in their county.

Internationally, NIBGA is making a positive contribution to the growth of golf for blind and disabled people. NIBGA golfers were represented at the Spanish, British, United States and Canadian Opens. Secretary, Paul McCormack, who is also a member of US Blind Golf Association, hosted a magnificent Vision Cup at the TPC Sawgrass golf facility in Florida. Paul, Chairman of the tournament committee, persuaded several high profile individuals to participate in the sponsors event, including Golf Ireland Director, Gerri Houlihan and ISPS Handa ambassador and retired Taoiseach Enda Kenny. Paul O'Rahilly played in the inaugural Irish Disabled Golf Open in Roganstown GC, in July, and has been working closely with EDGA development coach, Mark Taylor, to promote golf for disabled people in Ireland.

Working with RNIB Connect, NIBGA supported the Inner Eye project, a community arts initiative, sponsored by the Arts Council (NI) and IKEA Places Called Home, engaging with the blind and visually impaired community. Blind and visually impaired people from across the province worked with professional artists.

NIBGA is committed to the R&A Women in Golf (WIG) Charter.
NIBGA has increased it's female membership from 2 in 2021 to 6 in 2022.

Caryn Young, a retired lecturer in Occupational Therapy, joined the Board of Trustees in 2022 and NIBGA is committed to electing another lady member to the Board of six trustees in 2023.

NIBGA is on target to reach a membership of 18 blind golfers and 15 guides (associate members)before the end of 2023. This aligns with the targets set out in our Strategic Plan (2021 – 2024)

2. **Financial Review** – brief description of how the year went financially – surplus/deficit, spending against grants etc – anything you want to put in so that readers of the accounts get a better understanding. This will change each year.

The accounts show a strong opening balance of £21,863 . While there is a deficit in 2022 of £5,699, THE Closing balance of £16,164 leaves NIBGA in a strong financial position at the start of 2023.

NIBGA depends almost entirely on grant income to finance it's activities.

Grant income of £10,000 received from the National Lottery Association in 2022

Will be applied to player development and youth leadership over two years. In 2022, £3,545 was spent, leaving a balance of £6,455 to be spent in 2023.

Grant Income was received from the Arts Council (NI) under two separate contracts, one in 2020 for £7,246 and a second in 2021 for £7,496 to finance the NIBGA Community Arts program. A balancing payment of £3,946 was received in 2022. The full amount of this grant has been drawn down and spent.

Grant income of £5,000 from IKEA Places Called Home has been partially spent in 2022. Funds in the amount of £3,259 will be carried over to 2023.

Grant income of £500 from local authorities part financed member development in 2022.

Grant income from Vision Sports Ireland of £682 has been applied to finance Golf Ireland player development costs

3. **Structure, Governance & Management**

The charity is governed by it's Constitution,. The members elect a Chairman, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation.

NIBGA is run by it's volunteer Board. There are no employees and the Trustees receive no remuneration for their services.

list of Trustees

Chairman and Nominated Contact

Andrew Cochrane

DOB: June 16, 1940

11, Pinegrove Park

Ballymena

BT43 6TJ

Appointed November, 2019

Secretary

Paul McCormack

DOB:

Tenebo

144, Dublin Road

Sutton

Dublin 13

D13 v8 w9

Appointed November, 2019

Treasurer

Paul O'Rahilly

DOB: 25 October 1963

41, College Square

College Road

Kilkenny

R95 N6K3

Appointed November, 2019

Council Member, Captain

Tony McEvoy

DOB 09 June 1968

70, Sharman Road Belfast, Co. Antrim

Post Code: BT9 5FX

Appointed December 2020

Email: nibgagolf@gmail.com

Phone: 0044 7738 165 909

Council Member,

Thomas Reidy

DOB24 May 1969

7, Gleann Abhinn, White Cross, Co Armagh Northern Ireland

Post Code: BT60 2TN

Appointed December, 2020

Council Member,

Caryn Young

DOB 6 November, 1975

16, Crommelim Hill Newtown Crommelim, Ballymena

Postcode:BT43 6RH

Appointed December, 2021

Council Member, Handicap Secretary

Gerry McCormack

DOB: 04 October, 1956

Address:BallymoreenLittleton, Thurles, Co. Tipperary,

Post Code: E41 K497

Appointed December 2020

Retired December 2021

Email: nibgagolf@gmail.com

Phone: 00353 87 766 4823

Northern Ireland Blind Golf

Northern Ireland - Charity number 108113

Annual return

Independent Examiner's Report to the trustees of Northern Ireland Blind Golf Association

I report to the trustees on my examination of the financial statements of Northern Ireland Blind Golf Association for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Susan Davidson
Chartered Accountants Ireland
Maine Accounting
62 Carclinty Road
Cullybackey
Ballymena

BT42 1PH
11 February 2023