

Account No. 108113
Northern Ireland Blind Golf Association



23 February 2013
Northern Ireland Blind Golf Association
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Mr Paul McCormack
144 Dublin Road
Dublin
Northern Ireland Blind Golf Association

Northern Ireland Blind Golf Association
Charity No. 108113

Trustees' Report and Unaudited Accounts
31 December 2022

Please review the attached copy and if you are happy for the accounts to be approved please sign and return the attached documents, obtain appropriate signatures at the foot of each balance sheet and directors report, if relevant, and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Your sincerely,

Paul Davidson



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Northern Ireland Blind Golf Association
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Northern Ireland Blind Golf Association
Trustees Annual Report

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 and 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.

Northern Ireland Blind Golf Association
Trustees Annual Report

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.

Northern Ireland Blind Golf Association
Trustees Annual Report

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

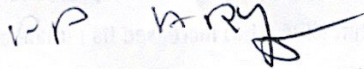
The charity is governed by its constitution. The members elect a Chairperson, Treasurer and Secretary at the Annual General Meeting. The six persons on the Board of Trustees are elected from the membership and meet once a month to manage the affairs of the organisation. NIBGA is run by its volunteer 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

Northern Ireland Blind Golf Association
Independent Examiners Report

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
	<u>16,164</u>	<u>21,863</u>
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	<u>16,164</u>	<u>21,863</u>
The funds of the charity		
Restricted funds	7	
Restricted income funds	-	8,580
	<u>-</u>	<u>8,580</u>
Unrestricted funds	7	
General funds	16,164	13,283
	<u>16,164</u>	<u>13,283</u>
Reserves	7	
Total funds	<u>16,164</u>	<u>21,863</u>

Approved by the trustees on 11 February 2023

And signed on their behalf by:



A. Cochrane
Trustee
11 February 2023

Northern Ireland Blind Golf Association
Notes to the Accounts
for the year ended 31 December 2022

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 of 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.

Northern Ireland Blind Golf Association

Notes to the Accounts

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.

Northern Ireland Blind Golf Association

Notes to the Accounts

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 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
	<u>12,008</u>	<u>3,946</u>	<u>15,954</u>	<u>29,250</u>

Northern Ireland Blind Golf Association
Notes to the Accounts

3 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Member Subscriptions	274	274	220
Bank Interest	27	27	49
	<u>301</u>	<u>301</u>	<u>269</u>

4 Expenditure on charitable activities

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

5 Other expenditure

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

6 Staff costs

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

Northern Ireland Blind Golf Association
Notes to the Accounts

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 Staging of Open Competition for Blind Golfers

Open

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
	<u>12,008</u>	<u>3,946</u>	<u>15,954</u>	<u>29,250</u>
Other				
Member Subscriptions	274	-	274	220
Bank Interest	27	-	27	49
	<u>301</u>	<u>-</u>	<u>301</u>	<u>269</u>
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
	<u>9,234</u>	<u>12,196</u>	<u>21,430</u>	<u>35,839</u>
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
	<u>174</u>	<u>-</u>	<u>174</u>	<u>136</u>
Legal and professional costs				
Accountancy and bookkeeping	350	-	350	300
	<u>350</u>	<u>-</u>	<u>350</u>	<u>300</u>
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	<u>2,881</u>	<u>(8,580)</u>	<u>(5,699)</u>	<u>(6,756)</u>
Reconciliation of funds:				

Northern Ireland Blind Golf Association
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Total funds brought forward	13,283	8,580	21,863	28,619
Total funds carried forward	<u>16,164</u>	<u>-</u>	<u>16,164</u>	<u>21,863</u>