

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
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 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 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.

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.

Northern Ireland Blind Golf Association Trustees Annual Report

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 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).

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 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.

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

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to be 'P. O'Rahilly', written in a cursive style.

P. O'Rahilly

Trustee

03 February 2024

**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 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

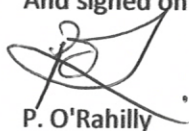
at 31 December 2023

Charity No. 108113

	2023	2022
	£	£
Current assets		
Cash at bank and in hand	8,938	16,164
	<u>8,938</u>	<u>16,164</u>
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	<u>8,938</u>	<u>16,164</u>
 The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	8,938	16,164
	<u>8,938</u>	<u>16,164</u>
Reserves	9	
 Total funds	<u>8,938</u>	<u>16,164</u>

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 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.

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.

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.

Northern Ireland Blind Golf Association
Notes to the Accounts

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

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	649	649	-
	<u>649</u>	<u>649</u>	<u>-</u>

4 Income from charitable activities

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

Northern Ireland Blind Golf Association
Notes to the Accounts

5 Other income

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Member Subscriptions	623	623	274
Bank Interest	10	10	27
	<u>633</u>	<u>633</u>	<u>301</u>

6 Expenditure on charitable activities

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

7 Other expenditure

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

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	<u>-</u>	<u>3,150</u>	<u>(4,538)</u>	<u>1,388</u>	<u>-</u>
Unrestricted funds:					
General funds	16,164	2,836	(8,674)	(1,388)	8,938
Total funds	<u>16,164</u>	<u>5,986</u>	<u>(13,212)</u>	<u>-</u>	<u>8,938</u>

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
	<u>8,938</u>	<u>8,938</u>

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
	<u>16,164</u>	<u>(7,226)</u>	<u>8,938</u>
Net debt	<u>16,164</u>	<u>(7,226)</u>	<u>8,938</u>

Northern Ireland Blind Golf Association
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricte d funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	649	-	649	-
	<u>649</u>	<u>-</u>	<u>649</u>	<u>-</u>
Charitable activities				
Grants	1,554	3,150	4,704	15,954
	<u>1,554</u>	<u>3,150</u>	<u>4,704</u>	<u>15,954</u>
Other				
Member Subscriptions	623	-	623	274
Bank Interest	10	-	10	27
	<u>633</u>	<u>-</u>	<u>633</u>	<u>301</u>
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
	<u>7,952</u>	<u>4,538</u>	<u>12,490</u>	<u>21,430</u>
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
	<u>372</u>	<u>-</u>	<u>372</u>	<u>174</u>
Legal and professional costs				
Accountancy and bookkeeping	350	-	350	350
	<u>350</u>	<u>-</u>	<u>350</u>	<u>350</u>
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)

**Northern Ireland Blind Golf Association
Detailed Statement of Financial Activities**

Reconciliation of funds:

Total funds brought forward	16,164	-	16,164	21,863
Total funds carried forward	<u>8,938</u>	<u>-</u>	<u>8,938</u>	<u>16,164</u>