

London Wheelchair Rugby Club

Report and Financial Statements

Year ended: 31 May 2022

Charity no: 1096669

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Report of the trustees for the year ended 31 May 2022

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
1096669

Principle address
141 Holloway Road
Heybridge
Essex
CM9 4SW

Trustees
Mr S Palmer
Mr J Frisberg
Mr D Goddard
Mrs A Burns

Independent Examiner
Pocknells LLP
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Organisational structure

The charity is administered and managed in accordance with its constitution by the members of the executive committee. The executive committee shall consist of not less than 4 members no more than 8.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ("the objects") are the relief of disabled people by the promotion of wheelchair rugby in London and the south east of England.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising.

Achievements and performance

LWRC enjoyed considerable success, sweeping the domestic titles and representing ourselves well at Bernd Best.

Financial review and reserves

The Financial results for the year are shown in the statement of financial activities on pages 4 to 9. The trustees have examined the charity's requirements for reserves and have established a policy that unrestricted reserves should be sufficient to cover at least six months of the charity's expenditure.

It is hoped that during the coming year the trust will be able to reserve sufficient funds to improve the situation.

Plans for future periods

The charity plans to increase the number of donations received in order to cover the expenditure and ensure that the charity's fund has a sufficient balance which will allow the club to continue running for a number of years.

A handwritten signature in black ink, appearing to read 'S Palmer', written over a dotted line.

Mr S Palmer - Chairman

16 December 2022

Independent Examiner's Report to the Trustees of London Wheelchair Rugby Club

I report on the accounts of the charity for the year ended 31 May 2022 set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Pocknells LLP
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

Date: 16 December 2022

**Statement of Financial Activities
for the year ended 31 May 2022**

	Notes	2021 Total Funds £	2021 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income		81,161	51,466
Activities for generating funds:	2	-	-
Investment income	3	-	-
Total incoming resources		<u>81,161</u>	<u>51,466</u>
RESOURCES EXPENDED			
Cost of generating funds:			
Charitable expenditure		<u>68,492</u>	<u>34,862</u>
NET INCOMING RESOURCES		12,669	16,604
RECONCILIATION OF FUNDS			
Fund balances brought forward at 1 June 2021	9	<u>53,264</u>	<u>36,660</u>
Fund balances carried forward at 31 May 2022	9	<u>65,933</u>	<u>53,264</u>
		=====	=====

All of the above results are derived from continuing activities.

Balance Sheet as at 31 May 2022

	Notes	2022 Total Funds £	2021 Total Funds £
FIXED ASSETS			
Tangible assets	5	18,388	24,518
CURRENT ASSETS			
Debtors	6	-	-
Cash at bank and in hand		48,535	29,706
CREDITORS			
Amounts falling due within one year	7	(990)	(960)
NET CURRENT ASSETS		65,933	53,264
TOTAL ASSETS LESS CURRENT LIABILITIES		65,933	53,264
CREDITORS			
Amounts falling due after more than one year	8	-	-
NET ASSETS		65,933	53,264
FUNDS	9		
Unrestricted funds		65,933	53,264
Total funds		65,933	53,264

The financial statements were approved and authorised for issue by the trustees on 16 December 2022 and signed on their behalf by:

.....
Mr S Palmer - Chairman

NOTES FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 31 May 2022

1 Accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

(b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

(c) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

(d) Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% on reducing balance
Motor vehicles	25% on reducing balance
Computer equipment	25% on reducing balance

(e) Taxation

The charity is exempt from tax on its charitable activities.

(f) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 ACTIVITIES FOR GENERATING FUNDS

	2022 £	2021 £
Sponsorships	-	-
	—	—

3 INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	-	-
	—	—

4 TRUSTEES' REMUNERATION AND BENEFITS

The trustees neither received nor waived any emoluments during the year (2021: £Nil).

Trustees' Expenses

The trustees neither received nor waived any expenses during the year (2021: £Nil).

5 TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor Vehicles £	Computer equipment £	Total £
Cost				
At 1 June 2021	121,842	18,521	4,006	144,369
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 May 2022	121,842	18,521	4,006	144,369
Depreciation				
At 1 June 2021	105,768	10,708	3,375	119,851
Charge for year	4,019	1,953	158	6,130
At 31 May 2022	109,787	12,661	3,533	125,981
Net book value at 31 May 2022	12,055	5,860	473	18,388
At 31 May 2021	16,074	7,813	631	24,518
6 DEBTORS			2022 £	2021 £
Other debtors			-	-
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022 £	2021 £
Other creditors			990	960
8 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			2022 £	2021 £
Other creditors			-	-

9 MOVEMENT IN FUNDS

	At 1.6.21 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds:			
General fund	53,264	12,669	65,933
	<hr/>	<hr/>	<hr/>
Total funds	53,254	12,669	65,933
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds:			
General fund	81,161	(68,492)	12,669
	<hr/>	<hr/>	<hr/>
Total funds	81,161	(68,492)	12,669
	<hr/>	<hr/>	<hr/>

	31.05.22	31.05.21
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	81,161	51,466
Investment income		
Deposit account interest	-	-
Total incoming resources	81,161	51,466
RESOURCES EXPENDED		
Charitable expenditure		
Fundraising costs	14,116	11,995
PR, Profile Raising, Postage, Printing & Admin	1,060	501
Professional costs	10,154	6,760
Irrecoverable VAT	5,006	3,128
Gloves, tape & equipment including repairs	2,040	16
Competition entry, travel & accomodation	21,380	1,094
Membership fees	5,812	616
Accountancy	990	960
Insurance	1,580	1,422
Computer and website running costs	122	122
Bank Charges	102	75
Depreciation of plant and machinery	4,019	5,358
Depreciation of motor vehicle	1,953	2,605
Depreciation of computer equipment	158	210
Total resources expended	68,492	34,862
Net income for the year / (resources expended)	£ 12,669	£ 16,604