

London Wheelchair Rugby Club

Report and Financial Statements

Year ended: 31 May 2024

Charity no: 1096669

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Report of the trustees for the year ended 31 May 2024

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

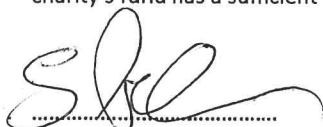
Financial review and reserves

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 be 'S Palmer', written over a dotted line.

Mr S Palmer - Chairman

18 October 2024

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 2024 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: 18 October 2024

**Statement of Financial Activities
for the year ended 31 May 2024**

	Notes	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income		149,375	114,150
Activities for generating funds:	2	-	-
Investment income	3	<u>153</u>	<u>93</u>
Total incoming resources		<u>149,528</u>	<u>114,243</u>
RESOURCES EXPENDED			
Cost of generating funds:			
Charitable expenditure		<u>123,296</u>	<u>95,653</u>
NET INCOMING RESOURCES		26,232	18,590
RECONCILIATION OF FUNDS			
Fund balances brought forward at 1 June 2023	9	<u>84,523</u>	<u>65,933</u>
Fund balances carried forward at 31 May 2024	9	<u>110,755</u>	<u>84,523</u>
		=====	=====

All of the above results are derived from continuing activities.

Balance Sheet as at 31 May 2024

	Notes	2024 Total Funds £	2023 Total Funds £
FIXED ASSETS			
Tangible assets	5	33,226	15,556
CURRENT ASSETS			
Debtors	6	-	-
Cash at bank and in hand		78,609	69,987
CREDITORS			
Amounts falling due within one year	7	(1,080)	(1,020)
NET CURRENT ASSETS		111,835	68,967
TOTAL ASSETS LESS CURRENT LIABILITIES		110,755	84,523
CREDITORS			
Amounts falling due after more than one year	8	-	-
NET ASSETS		89,506	84,523
FUNDS			
Unrestricted funds	9	110,755	84,523
Total funds		110,755	84,523

The financial statements were approved and authorised for issue by the trustees on 18 October 2024 and signed on their behalf by:



Mr S Palmer - Chairman

NOTES FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 31 May 2024

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

	2024 £	2023 £
Sponsorships	-	-
	<hr/>	<hr/>

3 INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	153	93
	<hr/>	<hr/>

4 TRUSTEES' REMUNERATION AND BENEFITS

The trustees neither received nor waived any emoluments during the year (2023: £Nil).

Trustees' Expenses

The trustees neither received nor waived any expenses during the year (2023: £Nil).

5 TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor Vehicles £	Computer equipment £	Total £
Cost				
At 1 June 2023	121,842	18,521	5,065	145,428
Additions	28,332	-	414	28,746
Disposals	-	-	-	-
At 31 May 2024	150,174	18,521	5,479	174,174
Depreciation				
At 1 June 2023	112,199	13,833	3,840	129,872
Charge for year	9,494	1,172	410	11,076
At 31 May 2024	121,693	15,005	4,250	140,948
Net book value at 31 May 2024	28,481	3,516	1,229	33,226
At 31 May 2023	9,643	4,688	1,225	15,556

6 DEBTORS

	2024 £	2023 £
Other debtors	-	-

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	1,080	1,020

8 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Other creditors	-	-

9 MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds:			
General fund	84,523	26,232	110,755
	<hr/>	<hr/>	<hr/>
Total funds	84,523	26,232	110,755
	<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	149,528	(123,296)	26,232
	<hr/>	<hr/>	<hr/>
Total funds	149,528	(123,296)	26,232
	<hr/>	<hr/>	<hr/>

	31.05.24	31.05.23
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	149,375	114,150
Investment income		
Deposit account interest	153	93
Total incoming resources	149,528	114,243
RESOURCES EXPENDED		
Charitable expenditure		
Fundraising costs	22,199	17,631
PR, Profile Raising, Postage, Printing & Admin	896	758
Professional costs	16,265	12,872
Irrecoverable VAT	7,872	6,252
Gloves, tape & equipment including repairs	6,290	1,682
Competition entry, travel & accomodation	49,338	46,893
Membership fees	7,017	3,331
Accountancy	1,080	1,020
Insurance	1,133	1,161
Computer and website running costs	70	97
Bank Charges	60	66
Depreciation of plant and machinery	9,494	2,411
Depreciation of motor vehicle	1,172	1,172
Depreciation of computer equipment	410	307
Total resources expended	123,296	95,653
Net income for the year / (resources expended)	£ 26,232	£ 18,590