

Charity registration number: 1096669

**LONDON WHEELCHAIR RUGBY CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

London Wheelchair Rugby Club Contents

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London Wheelchair Rugby Club

Trustees' Report For The Year Ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025.

Objectives and Activities

Aims and Objectives

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.

Public Benefit

Since the turn of the Millennium, LondonWRC has established itself as one of the most dominant wheelchair rugby teams in England and also Europe. With a long list of honours to the club's name, and a history of coaching players to achieve International and Paralympic recognition. LondonWRC have trained at the Aspire Leisure Centre for over 20 years and helps men and women with a range of disabilities, from London and the surrounding areas, to train and play wheelchair rugby.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

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

Financial Review

Financial Position

The Financial results for the year are shown in the statement of financial activities. 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.

Reference and Administrative Details

Trustees

Mr Steve Palmer - Chair
Mr David Goddard
Mr Justin Frishberg
Mrs Ann Burns

Charity Number

1096669

Principal Address

141 Holloway Road
Heybridge
Essex
CM9 4SW

Independent Examiner

Paul Shaylor FCCA
Pocknells LLP
Henry Brake House
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG



**London Wheelchair Rugby Club
Trustees' Report (continued)
For The Year Ended 31 May 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Steve Palmer

Trustee

26th November 2025

London Wheelchair Rugby Club
Independent Examiner's Report to the Trustees of London Wheelchair Rugby Club
For The Year Ended 31 May 2025

I report to the trustees on my examination of the accounts of London Wheelchair Rugby Club (the Trust) for the year ended 31 May 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 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:

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



Paul Shaylor FCCA
26th November 2025
Henry Brake House
46 Hullbridge Road
South Woodham Ferrers
Essex
CM3 5NG

London Wheelchair Rugby Club
Statement of Financial Activities
For The Year Ended 31 May 2025

| | | 2025 | 2024 |
|------------------------------------|-------|----------------------|-----------------------|
| | | Unrestricted funds | Unrestricted funds |
| | Notes | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | |
| Donations and legacies | 3 | 83,642 | 149,375 |
| Investments | 4 | 123 | 153 |
| | | <u>83,765</u> | <u>149,528</u> |
| EXPENDITURE ON: | | | |
| Raising funds | 6 | (111,135) | (123,296) |
| NET (EXPENDITURE)/INCOME | | <u>(27,370)</u> | <u>26,232</u> |
| NET MOVEMENT IN FUNDS | | <u>(27,370)</u> | <u>26,232</u> |
| RECONCILIATION OF FUNDS: | | | |
| Total funds brought forward | | 110,755 | 84,523 |
| TOTAL FUNDS CARRIED FORWARD | 12 | <u><u>83,385</u></u> | <u><u>110,755</u></u> |

The notes on pages 6 to 9 form part of these financial statements.

**London Wheelchair Rugby Club
Statement of Financial Position
As At 31 May 2025**

| | Notes | 2025 Unrestricted funds £ | 2024 Total funds £ |
|---|-------|------------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible Assets | 10 | 24,918 | 33,226 |
| | | <u>24,918</u> | <u>33,226</u> |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 59,601 | 78,609 |
| | | <u>59,601</u> | <u>78,609</u> |
| Creditors: Amounts Falling Due Within One Year | 11 | (1,134) | (1,080) |
| | | <u>58,467</u> | <u>77,529</u> |
| NET CURRENT ASSETS (LIABILITIES) | | | |
| | | <u>83,385</u> | <u>110,755</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>83,385</u> | <u>110,755</u> |
| NET ASSETS | | | |
| | | <u>83,385</u> | <u>110,755</u> |
| FUNDS OF THE CHARITY | | | |
| Unrestricted Funds | | 83,385 | 110,755 |
| | | <u>83,385</u> | <u>110,755</u> |
| TOTAL FUNDS | 12 | <u>83,385</u> | <u>110,755</u> |

On behalf of the board



Mr Steve Palmer

Trustee

26th November 2025

The notes on pages 6 to 9 form part of these financial statements.

London Wheelchair Rugby Club

Notes to the Financial Statements

For The Year Ended 31 May 2025

1. General Information

London Wheelchair Rugby Club is an unincorporated charity registered with the Charity Commission, registered charity number 1096669. The principal address is 141 Holloway Road, Heybridge, Essex, CM9 4SW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. 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.

2.3. 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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|--------------------|----------------------|
| Plant & Machinery | 25% reducing balance |
| Motor Vehicles | 25% reducing balance |
| Computer Equipment | 25% reducing balance |

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

| | 2025 | 2024 |
|---------------------|--------------------|--------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Donations and gifts | 83,642 | 149,375 |

4. Investment Income

| | 2025 | 2024 |
|--------------------------|--------------------|--------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Bank interest receivable | 123 | 153 |

London Wheelchair Rugby Club
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

5. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

| | 2025 | 2024 |
|---|-------|--------|
| | £ | £ |
| Depreciation of tangible fixed assets - owned | 8,307 | 11,076 |

6. Analysis of Expenditure

| | Activities undertaken directly | Support costs (see note 7) | 2025 Total |
|---------------|--------------------------------|----------------------------|---------------|
| | £ | £ | £ |
| Raising funds | 91,229 | 19,906 | 111,135 |

| | Activities undertaken directly | Support costs (see note 7) | 2024 Total |
|---------------|--------------------------------|----------------------------|---------------|
| | £ | £ | £ |
| Raising funds | 94,875 | 28,421 | 123,296 |

7. Support Costs

| | 2025 Raising funds |
|------------------|-----------------------|
| | £ |
| Depreciation | 8,307 |
| Governance costs | 11,599 |
| | 19,906 |

| | 2024 Raising funds |
|------------------|-----------------------|
| | £ |
| Depreciation | 11,076 |
| Governance costs | 17,345 |
| | 28,421 |

8. Independent Examiner's Remuneration

| | 2025 | 2024 |
|---|-------|-------|
| | £ | £ |
| Independent examination of the financial statements | 1,134 | 1,080 |

9. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

London Wheelchair Rugby Club
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

10. Tangible Assets

| | Plant & Machinery | Motor Vehicles | Computer Equipment | Total |
|----------------------------|----------------------------------|---------------------------|-------------------------------|--------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| As at 1 June 2024 | 150,174 | 18,521 | 5,479 | 174,174 |
| As at 31 May 2025 | 150,174 | 18,521 | 5,479 | 174,174 |
| Depreciation | | | | |
| As at 1 June 2024 | 121,693 | 15,005 | 4,250 | 140,948 |
| Provided during the period | 7,121 | 879 | 308 | 8,308 |
| As at 31 May 2025 | 128,814 | 15,884 | 4,558 | 149,256 |
| Net Book Value | | | | |
| As at 31 May 2025 | 21,360 | 2,637 | 921 | 24,918 |
| As at 1 June 2024 | 28,481 | 3,516 | 1,229 | 33,226 |

11. Creditors: Amounts Falling Due Within One Year

| | 2025 | 2024 |
|-----------------|-------------|-------------|
| | £ | £ |
| Other creditors | 1,134 | 1,080 |

12. Movement in Funds

| | As at 1 June 2024 | Income | Expenditure | As at 31 May 2025 |
|---------------------------|------------------------------|---------------|--------------------|------------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 110,755 | 83,765 | (111,135) | 83,385 |
| Total funds | 110,755 | 83,765 | (111,135) | 83,385 |

| | As at 1 June 2023 | Income | Expenditure | As at 31 May 2024 |
|---------------------------|------------------------------|---------------|--------------------|------------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 84,523 | 149,528 | (123,296) | 110,755 |
| Total funds | 84,523 | 149,528 | (123,296) | 110,755 |

13. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

London Wheelchair Rugby Club
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

14. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

London Wheelchair Rugby Club
Detailed Statement of Financial Activities
For The Year Ended 31 May 2025

| | 2025 | 2024 |
|---|-----------|-----------|
| | Total | Total |
| | funds | funds |
| | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | |
| Donations and legacies | | |
| Donations and gifts | 83,642 | 149,375 |
| | 83,642 | 149,375 |
| Investments | | |
| Bank interest receivable | 123 | 153 |
| | 123 | 153 |
| | 83,765 | 149,528 |
| EXPENDITURE ON: | | |
| Raising funds | | |
| Membership fees | (6,752) | (7,017) |
| Fundraising costs | (14,606) | (22,199) |
| PR, profile raising, postage and admin | (827) | (896) |
| Travel and subsistence expenses | (60,118) | (49,338) |
| Computer software, IT consumables and maintenance | - | (70) |
| Gloves, tape and equipment including repairs | (2,903) | (6,290) |
| Insurance | (783) | (1,133) |
| Bank charges | (60) | (60) |
| Irrecoverable VAT | (5,180) | (7,872) |
| Depreciation of plant and machinery | (7,121) | (9,494) |
| Depreciation of motor vehicles | (879) | (1,172) |
| Depreciation of computer equipment | (307) | (410) |
| Independent examiner's fees | (1,134) | (1,080) |
| Professional fees | (10,465) | (16,265) |
| | (111,135) | (123,296) |
| | (111,135) | (123,296) |
| NET (EXPENDITURE)/INCOME | (27,370) | 26,232 |