

Cumbria Wheelchair Sports Club
Unaudited Financial Statements
31 March 2021

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Cumbria Wheelchair Sports Club

Financial Statements

Year ended 31 March 2021

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Cumbria Wheelchair Sports Club

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Cumbria Wheelchair Sports Club

Charity registration number 1144266

Principal office

The trustees

M Pattinson	(Resigned 20 June 2020)
J Carolan	
R McBride	
T Smith	(Appointed 20 June 2020)

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The promotion of Community Participation in healthy recreation in particular for disabled young people and adults by the provision of facilities for playing wheelchair sports.

Objectives and activities

Cumbria Wheelchair Sports Club (CWSC) is a registered charity (No. 1144266), and is the only competitive wheelchair sports club in the far North West of England. CWSC's aim is to promote community participation in healthy recreation for people of all ages and abilities through the provision of facilities for playing wheelchair sports. CWSC seeks to offer grassroots sporting opportunities to members, instill in them a lifelong love of sport, provide the inspiration and incentive for them to get and stay fit and healthy, and to offer social respite for those caring for people with disabilities.

Prior to Covid-19, CWSC operated 7 days a week, 50 weeks of the year from its headquarters at Richard Rose Academy, Morton, Carlisle, and through its various satellite hubs elsewhere in Carlisle, Whitehaven and Penrith. It offers members and non-members the opportunity to play a variety of sports including wheelchair basketball, pickleball, wheelchair tennis, table cricket, and Boccia.

CWSC works in partnership with NP Inclusive Sports to run an Outreach Programme that offers wheelchair sports taster sessions and disability awareness training to schools throughout the whole of Cumbria. This partnership allows CWSC to demonstrate to young people, through the power of inclusive sport, that disability is not inability.

Cumbria Wheelchair Sports Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

CWSC is committed to identifying, training, encouraging and supporting the potential talent of tomorrow through its highly experienced coaching team, and its strong relationships with the national governing bodies of disability sports. Wherever possible, CWSC encourages and financially supports its members to study for accredited coaching qualifications in disability sports.

Achievements and performance

During the last year we have spent much of the time in closure because of the coronavirus crisis. It has been an extraordinarily difficult time for the Club. Covid-19 and social distancing meant that our previous main venue at Richard Rose Academy, Morton, was no longer available to us. After much negotiation we have now changed venues and play from Newman Sports Centre in Lismore Place, Carlisle.

Despite the upheaval of the pandemic, membership has remained steady and there have been some big developments within our wheelchair basketball sports stream. We have joined forces with the Teesside Titans from Middlesbrough and our team is now called the Mohawks. The merger has been beneficial for both sides, with all players now having a clear pathway from playing at grassroots level to playing at national level and beyond.

We began plans this year to expand our Boccia provision so that more disabled people could take up the sport - including those with learning disabilities. Whilst Covid-19 has interfered with the timing of those plans, we have continued to work behind the scenes to increase the opportunities for playing this gentle sport. We have brought together the supporting information and evidence that will allow us to tackle fundraising for Boccia expansion in the next accounting year. We hope that an expanded service to promote the self-esteem and confidence that Boccia builds in players, will allow us not only to reach more club members, but to also attract new ones - thus swelling our membership.

Fundraising from grant-making trusts started well at the beginning of the accounting period. We received grants towards the purchase of pickleball chairs and equipment from Cumbria Community Foundation (£3,500), the Albert Hunt Trust (£5,000) and the BOOST Charitable Trust (£750).

This promising start was soon negatively impacted by the coronavirus crisis. Many grant-making trusts closed to general applications as they focused their money-giving on charities at the frontline of supplying support services for those affected detrimentally by the outbreak. None of these emergency funds were appropriate for CWSC to apply to, since the club had closed. In any case, grants were not being made to charities from the leisure industry as it was not seen as a priority.

By the latter half of the accounting period, some grant-makers began to open their crisis funds up to charities working in sport. We took advantage of this lifting of restrictions and made successful bids to the Sport England Tackling Inequalities Fund (£3K) to support back to fitness exercise classes, and to the Edward Gostling Foundation (£3K) who supported our coaching and court hire costs for the Covid-19 recovery period.

Financial review

The financial situation for the Club during the accounting period has been a challenging one. The coronavirus crisis and its associated issues with club closures, social distancing and multiple lockdowns has meant loss of almost all normal annual income. This is usually generated through subscription fees, bucket collections, sponsorship, and grant-making trust streams. Aside from a little grant-making trust success, we have thus suffered substantial losses for this year. Fortunately our reserves policy and monies held in account have been sufficient to see us through this difficult period. Our resolve now is to bring our income streams back - although we accept that this will likely be a slow process and that we may not reach pre-Covid levels for quite some time.

Cumbria Wheelchair Sports Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review *(continued)*

Funding from grant-making trusts is gratefully acknowledged and grants were awarded by:

Albert Hunt Trust
Cumbria Community Foundation
BOOST Charitable Trust
Sport England - Tackling Inequalities Fund
Edward Gostling Foundation

Financial/in kind support from local corporates and business was drastically reduced during the year, but a regular payment from Bells of Lazonby was honoured and maintained throughout the reporting period, for which the Trustees are very grateful.

Plans for future periods

Expansion of the Boccia Programme to run 4 nights a week instead of 2. This will improve reach to those with learning disabilities.

Reinstatement (when allowed) of traditional fundraising methods such as supermarket bag-packs and bucket collections.

Renewed efforts to engage sponsorships from local businesses and individuals.

Expansion of the number of Junior Club sessions delivered so that we not only give them more opportunities to focus, but also keep some of the most vulnerable off the streets.

The trustees' annual report was approved on 30 June 2021 and signed on behalf of the board of trustees by:

R McBride
Trustee

Cumbria Wheelchair Sports Club

Independent Examiner's Report to the Trustees of Cumbria Wheelchair Sports Club

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Cumbria Wheelchair Sports Club ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity 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 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Cumbria Wheelchair Sports Club

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	11,843	11,843	40,497
Charitable activities	5	15,270	15,270	28,673
Investment income	6	2	2	121
Total income		<u>27,115</u>	<u>27,115</u>	<u>69,291</u>
Expenditure				
Expenditure on charitable activities	7,8	<u>29,671</u>	<u>29,671</u>	<u>62,856</u>
Total expenditure		<u>29,671</u>	<u>29,671</u>	<u>62,856</u>
Net (expenditure)/income and net movement in funds		<u>(2,556)</u>	<u>(2,556)</u>	<u>6,435</u>
Reconciliation of funds				
Total funds brought forward		54,601	54,601	48,166
Total funds carried forward		<u>52,045</u>	<u>52,045</u>	<u>54,601</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Cumbria Wheelchair Sports Club

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		52,045	54,601
Net current assets		<u>52,045</u>	<u>54,601</u>
Total assets less current liabilities		<u>52,045</u>	<u>54,601</u>
 Funds of the charity			
Unrestricted funds		52,045	54,601
Total charity funds	13	<u>52,045</u>	<u>54,601</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2021, and are signed on behalf of the board by:

R McBride
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Cumbria Wheelchair Sports Club

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 19 Walden Grove, Stanwix, Carlisle, Cumbria, CA3 9JT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cumbria Wheelchair Sports Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Cumbria Wheelchair Sports Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Cumbria Wheelchair Sports Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Cumbria County Council	—	—	1,000	1,000
Other Grants	11,843	11,843	39,497	39,497
	<u>11,843</u>	<u>11,843</u>	<u>40,497</u>	<u>40,497</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising and Donations	12,989	12,989	14,475	14,475
Subs	2,281	2,281	14,198	14,198
	<u>15,270</u>	<u>15,270</u>	<u>28,673</u>	<u>28,673</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	2	2	121	121
	<u>2</u>	<u>2</u>	<u>121</u>	<u>121</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Wheelchair Sports	24,126	24,126	62,856	62,856
Support costs	5,545	5,545	—	—
	<u>29,671</u>	<u>29,671</u>	<u>62,856</u>	<u>62,856</u>

Cumbria Wheelchair Sports Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Wheelchair Sports	24,126	24,126	62,856

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	120	120

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2021 £	2020 £
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The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

During the year the trustees moved the fixed asset expenditure which had previously been included in the accounts in full.

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	54,601	27,115	(29,671)	52,045

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	48,166	69,291	(62,856)	54,601

Cumbria Wheelchair Sports Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>52,045</u>	<u>52,045</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	<u>54,601</u>	<u>54,601</u>

Cumbria Wheelchair Sports Club

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Cumbria Wheelchair Sports Club

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Cumbria County Council	—	1,000
Other Grants	11,843	39,497
	<u>11,843</u>	<u>40,497</u>
Charitable activities		
Fundraising and Donations	12,989	14,475
Subs	2,281	14,198
	<u>15,270</u>	<u>28,673</u>
Investment income		
Bank interest receivable	2	121
	<u>2</u>	<u>121</u>
Total income	<u>27,115</u>	<u>69,291</u>
Expenditure		
Expenditure on charitable activities		
Insurance	2,054	2,021
Other establishment	819	147
Motor vehicle expenses	1,291	19,772
Vehicle leasing/hire	298	216
Other motor/travel costs	—	2,315
Other office costs	5,700	7,780
Affiliation fees	240	480
Hire, Courses and matchday costs	2,418	20,463
Kit and Equipment	11,306	9,662
	<u>5,545</u>	<u>—</u>
	<u>29,671</u>	<u>62,856</u>
Total expenditure	<u>29,671</u>	<u>62,856</u>
Net (expenditure)/income	<u>(2,556)</u>	<u>6,435</u>

Cumbria Wheelchair Sports Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Wheelchair Sports		
<i>Activities undertaken directly</i>		
Insurance	2,054	2,021
Stationery	819	147
Minibus	1,291	19,772
Fundraising Costs	298	216
Travel Expenses	—	2,315
Other Admin	5,700	7,780
Affiliation fees	240	480
Hire, Coaches and matchday costs	2,418	20,463
Kit and Equipment	11,306	9,662
	<u>24,126</u>	<u>62,856</u>
Governance costs		
Transfer of funds to United Kingdom Wheelchair Basketball	<u>5,545</u>	<u>—</u>
Expenditure on charitable activities	<u>29,671</u>	<u>62,856</u>
