GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

England & Wales · Charity number 1144808

Details

Other names	GBWBA, BWB, BRITISH WHEELCHAIR BASKETBALL
Status	Registered
Legal form	Charitable company
Company number	07614906
Registered	2011-11-25
Register	View on the Charity Commission register

Contact

Address	British Wheelchair Basketball 3 Oakwood Drive Loughborough LE11 3QF
Phone	01509279900
Email	membership@britishwheelchairbasketball.co.uk
Website	www.britishwheelchairbasketball.co.uk

Activities

Objects:) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF WHEELCHAIR BASKETBALL IN THE UNITED KINGDOM2) TO RELIEVE THOSE PERSONS WHO HAVE A PERMANENT PHYSICAL DISABILITY OF ONE OR BOTH LOWER EXTREMITIES WHO ARE RESIDENT IN GREAT BRITAIN OR ELIGIBLE TO PLAY FOR GREAT BRITAIN BY ENCOURAGING AND PROMOTING THE SPORT OF WHEELCHAIR BASKETBALL WITH THE OBJECT OF IMPORVING CONDITIONS OF LIFE AND TO ASSIST IN THEIR INTERGRATION INTO SOCIETY.

Activities: Providing opportunities for people with lower limb disabilities to participate in and enjoy sport through wheelchair basketball. Activities include the development in a community, school and university setting, developing facilitators and coaches, empowering people with disabilities at all ages to engage in sport and life, providing an inspirational group of role models and transforming lives.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,407,228	£2,562,212	£812,867	18
2024-03-31	£2,459,034	£2,175,664	£967,851	17
2023-03-31	£1,804,585	£1,919,490	£684,481	13
2022-03-31	£1,982,644	£1,705,830	£799,386	13
2021-03-31	£1,511,648	£1,432,141	£522,572	14

Trustees

Name	Role	Appointed
Jules Parke-Robinson	Chair	2019-07-01
Andrew Wright		2024-07-04
Chris Hassell		2021-01-26
Claire Griffiths		2023-09-22
Emma Jane Foden		2023-03-08
Geoffrey Hopkinson		2025-11-20
Kevin Analuwa		2023-03-08
Kirstin Furber		2019-07-01
Mark Foster		2025-09-08
Tanya Harris		2020-05-01

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

England & Wales - Charity number 1144808

Accounts

Docusign Envelope ID: 60E28C8B-6859-4B01-A7E3-63659D02D6D5

Charity registration number 1144808 (England and Wales)

Company registration number 07614906

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

(KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jules Parke-Robinson, Chair	
	Samuel Whale, Member (Independent)	
	Kirstin Furber, Member (Independent)	
	Tanya Harris, Member (Independent)	
	Chris Hassell, Member (Elected)	
	Emma Calvert, Treasurer (Independent)	
	Emma Foden, Member (Elected)	
	Kevin Analuwa, Member (Independent)	
	Frances Kremarik, Member (Elected)	
	Clare Griffiths, Member (Independent)	
	Andrew Wright, Member (Independent)	(Appointed 8 August 2024)
	Mark Foster, Member (Independent)	(Appointed 5 September 2025)
Senior management	Justine Baynes	Chief Executive Officer
	Jo Richards	Participation Director
	Diccon Edwards	Performance Director (to January 2025)
Charity number (England and Wales)	1144808	
Company number	07614906	
Registered office	Sportpark 3 Oakwood Drive Loughborough Leicestershire United Kingdom LE11 3QF	
Auditor	Sedulo Audit Limited 5th Floor Walker House Exchange Flags Liverpool Merseyside United Kingdom L2 3YL	

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

WELCOME FROM THE CHAIR OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

It seems like we have barely blinked since I wrote this report last year, yet a whole year has gone by! This report provides me with the opportunity to look back on the last twelve months and enjoy a moment of reflection, in a world where we are always looking forwards and seeking to grow.

Let's start with the highlight of the year, the 2024 Paralympic Games in Paris. The Games are the pinnacle of our sport and Paris did not disappoint. Our men achieved the best result in nearly 30 years, winning a silver medal in an incredibly close and dramatic game against the USA. Ours is a cruel sport in some ways, as to win a silver medal, you have to lose that final match which feels bittersweet in the moment. However, it is a fantastic achievement and I am proud of every single person who played a part in achieving that.

Our women finished fifth overall and took away a huge amount of learnings – for many of the women's squad, this was their first experience of a Paralympic Games and they handled the pressure incredibly well. I am excited to see how they develop over the next four years as they are a young squad who have high ambitions!

Our younger GB squads also had a successful year. Our men's Under 23 GB team won the European Championships in Spain in June, so the future of our sport on the world stage is looking promising.

Away from the Paralympic Games, we had another busy year. Our national championship finals were held in Essex and I would like to extend my thanks to the fabulous team at the University of Essex for the support that they gave us. It is no easy task to accommodate a weekend of wheelchair basketball but they did so in fine style. We try to move this event around the country every year, so that we can showcase the sport to new audiences, but this also provides challenges for the team to find different venues! Our national junior championships were held in Worcester once again and it was fantastic to see the strength of some of our younger players and teams.

The Board continues to evolve to meet the needs of the sport. We welcomed Andy Wright to the team, who has brought considerable commercial expertise to the team and has already made significant inroads into helping us grow our commercial income streams. Joe Bestwick stepped down from the board, as he wanted to focus on the coaching opportunities that have developed recently. We are very clear in our governance that board members may not earn any money from their association with British Wheelchair Basketball, which meant that Joe was unable to act in his role as a contracted junior GB coach and remain on the board. We would like to thank Joe for his contribution and will be cheering him on as a coach of our GB squad!

We continue to ensure that we meet the wide range of governance and regulatory frameworks expected of us. There is work going on in the wider sporting system to try and simplify some of these requirements, as it is incredibly time-intensive in some areas. We remain committed to ensuring that our sport provides a welcome, inclusive and supportive space for all and will continue to focus on this.

At the end of 2024, we were awarded our LA cycle investment from UK Sport. We received an 11% uplift on the Paris cycle, which was unexpected. We are grateful to UK Sport for their support but also for working alongside us in ensuring that we have a performance programme that is able to deliver ongoing success. The Sport England cycle will be coming to its end in the next two years so we are currently preparing our strategy for the next funding cycle. The economic climate continues to be a challenge so we cannot let up in our efforts to diversify our income streams.

We were grateful to receive a significant award from the Garfield Weston Foundation at the end of the financial year. This will support our efforts to grow the profile of the sport at a community level.

Our investment in technological infrastructure continues, beginning with the replacement membership system that is to be rolled out for the 2025/6 season. We are part of a pilot project with UK Sport to create a data strategy and infrastructure that will enable us to continue the digital transformation project beyond the new membership system.

This year, I have been lucky enough to spend time with a range of people from the wheelchair basketball community. This always reminds me how much we rely on our volunteer workforce to deliver the sport at all levels and how much time and effort everyone gives. I will never stop being grateful with that and want to end my introduction as always, by saying thank you to each and every person who gives their time so generously. You are the heartbeat of our sport and I thank you.

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Signed by:
Jules Parke-Robinson
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Jules Parke-Robinson
Chair of the Board of Trustees

Date: 04-Dec-2025 | 1:19 PM GMT

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

British Wheelchair Basketball's charitable objectives are:
Providing opportunities for people with lower limb disabilities to participate in and enjoy sport through wheelchair basketball.

Public benefit

The trustees have given due consideration to the Charity Commission's published guidance on the operation of the public benefit requirement when reviewing our aims and objectives and in planning the charity's current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

Strategic Report

Performance

As already mentioned in the chair's welcome, we had a successful Paralympic Games in Paris, where the GB Men won a silver medal and the GB Women finished fifth.

Our U23 GB Men won the European Championships in Spain in June 2024.

In the final year of the UK Sport funding cycle, we are assessing the impact of our investment into the performance programme. For the next cycle, we will continue to invest in the Women's Premier League as it is for at least two more seasons but we recognise that there is work to be done to create the high-performance playing opportunities that the league originally intended to deliver. This will be considered as part of the wider Leagues and Competitions Review.

We will also consider the training environment for UK-based GB and GB Pathway athletes to ensure that all athletes have regular access to the training, including venues, that they need.

Community

Our membership numbers are now exceeding our targets, thanks mainly to the introduction of the recreational membership status. This has evidenced the continued need for the recreational playing offer that we deliver through the Motability Scheme Inspire Leagues. This area of the sport continues to show the largest growth and will continue to be a focus for our investment.

We are part-way through a workforce review, including coaching and workforce development. This will be informed by the Leagues and Competitions Review to ensure that we are able to provide a workforce to support the outcomes of this review.

We continue our investment into our junior offer, with fourteen clubs taking part in our junior development programme. This programme provides a grant to clubs to enable them to deliver additional junior sessions to build up a junior playing pool. We will ensure that the Leagues and Competitions Review makes provision for junior athletes of all levels.

We continue to deliver incredible weekends of wheelchair basketball at our National Championship Finals and the National Junior Championships. Both are outstanding showcases of the talent that exists in our clubs. We also continue to deliver our Women's League weekends, which go from strength to strength. We are delighted that the team from Mohawks, which began as a Women's' League team is now part of the Women's Premier League.

We would like to thank all those members from the community who support our working groups and committees, giving up their time to help us deliver the sport. Thanks to the insight that members of these groups provide, we are able to deliver initiatives and programmes that are meeting the needs of our members.

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Equality Diversity and Inclusion (EDI)
We are particularly proud of how the staff team have embedded the Diversity and Inclusion Action Plan into their daily work. Then DIAP is a requirement of the Code for Sports Governance, but rather than it being a tick box exercise for the team, they have created a plan that is incorporated into daily activities.

The IDEA Group continues to meet, offering support, challenge and guidance. Thanks to everyone who is part of that group from across the community, especially to the chair Kevin Analuwa who gives a lot of his time in the role.

Commercial Growth
We are incredibly lucky to have some very supportive partners, who not only provide commercial income but support the sport in other ways. We are delighted to work with Motability Scheme for a third year and are grateful to them for the passion with which they support our sport and hope to continue working with them into the future.

BWB thanks its principal funders UK Sport (World Class Programme), Sport England (Development and Talent Programmes), Sport England (Inspire A Generation), Sport England (Commonwealth Games), Motability Scheme, ATPI, Kukri, Dynamik Sport Flooring, and Matsunaga. Without these contributions many of our current activities and success on the international stage would not be possible.

We are also grateful to RGK Wheelchairs for sponsoring our Junior National Championships.

Financial review
The charity has continued to adopt a prudent approach to its financial planning during 2024/25, while also continuing to spend down restricted funds in line with budgetary plans. This has led to a deficit of £154,984 for the year of which £125,344 related to restricted funds. During the financial year the sport invested unrestricted income into the running of its domestic leagues and competitions, courses and education, and commercial development.
Income for the year amounted to £2,407,228 (2024: £2,459,034) of which £401,419 (2024: £313,885) was unrestricted and £2,005,809 (2024: £2,145,149) was restricted.

Expenditure before tax totalled £2,500,567 (2024: £2,175,664) of which £300,986 (2024: £188,926) was unrestricted and £2,199,581 (2024: £1,986,738) was restricted. Tax payable on non-primary purpose profits accounted for a further £61,645 of unrestricted expenditure which includes an under provision in the prior year.

A transfer totalling £66,488 was made from unrestricted funds to restricted funds in respect of a co-funding agreement (2024: £10,000 transfer from unrestricted to restricted funds). A further transfer, relating to the purchase of unrestricted assets with restricted funds totalled £1,940.

At year end funds were held totalling £812,867 (2024: £967,851) of which £417,290 (2024: £446,930) was unrestricted and £395,577 (2024: £520,921) was restricted.

Going concern
British Wheelchair Basketball has prepared a detailed cash flow forecast which shows that the organisation is able to operate and meet its liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

The organisation has considered scenarios which could impact its cash flow forecast, including reductions in future expected cash inflows as well as potential increases in expenditure.

Following this assessment, the trustees reasonably expect the organisation will continue in existence for a period of at least 12 months from the date these financial statements are approved. Accordingly, the financial statements have been prepared on a going concern basis.

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Reserves policy

The charity's reserves policy is reviewed annually by the trustees to ensure that it is sufficient to the charity's needs and in line with any commitments and liabilities the charity holds. The trustees currently consider it sufficient to hold £280,000 in free reserves, which is equivalent to 3 months operational back-office expenditure per the 2025-26 budget. The trustees have also elected to designate a fund equivalent to this total to ensure that reserves are safeguarded and such funds are held in a high interest account.

Total free reserves (unrestricted reserves less the value of fixed assets) at 31 March 2025 amounted to £376,049 (2024: £440,463) which equates to 4 months reserves. The trustees are therefore satisfied that sufficient reserves are currently held by the charity.

Principal funding sources

Fundraising practice

British Wheelchair Basketball is largely reliant on statutory funding and, as noted above, an increasing level of commercial sponsorship, in line with our income diversification strategy.

British Wheelchair Basketball does not solicit funding from individuals and consequently does not carry out door-to-door, street, private site, online or telephone fundraising. The charity also does not work with commercial participators and professional fundraisers.

British Wheelchair Basketball received no complaints about our fundraising practices in the year.

Major risks

The trustees have reviewed the major risks to which the charitable company is exposed and have established systems to review and mitigate those risks. The charity maintains a risk register outlining key organisational risks and mitigating steps. The most significant risks identified are

Income risk

The charity faces risks relating to the long term future of exchequer funding for sport. Currently, over 90% of our income is provided by UK Sport and Sport England, both of which rely on exchequer funding. To mitigate this risk, a commercial strategy is being delivered and a Trustee with significant experience in income diversification is to be appointed. In terms of cash flow, cashflow forecasts covering 3 years are part of annual budget setting and a rolling 12-month cashflow is updated as part of monthly management accounts. We also now hold reserves of just over three months' worth of operating costs in a high interest bank account should the business need to close.

We also work closely with our funders to apprise them of the success and challenges of our performance and participation programmes so that they are aware of the expected performance of teams at major championships and initiatives designed to grow participation numbers.

Awareness and understanding

The other significant risk to the charity is the lack of awareness of and understanding about the sport. If people do not know about wheelchair basketball, they cannot play it, coach it and officiate at it. It will also impact recruitment of staff. To mitigate this risk, the organisation has invested in a digital content officer to grow the presence of the sport on social media and digital channels. The long-term strategy for the sport has awareness and understanding as one of its strategic pillars, from which a series of targeted

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Plans for future periods

As we move into the new funding cycle and look forward to the 2028 Paralympic Games in LA, we will continue to review and shape our performance programme to ensure that our GB squads are in the best possible position to compete for medals. This will include investment into our junior pathways to ensure that we have a solid pipeline of the highest quality athletes competing for places. As part of this, we will work closely with our Home Nation partners to ensure a seamless pathway from Home Nation representation all the way to the senior GB squads.

We will support the growth of our wheelchair basketball community to raise the profile of the sport and create more opportunities to play. This includes a comprehensive review of our league structure and the development of a new, evidence-based strategy. This will ensure that we build a sustainable and successful sport over the next ten years, based on a collaborative club structure.

We will continue with our digital transformation, looking at ways to use technology to enhance the delivery of the sport.

All of this will be enabled through ambitious levels of commercial revenue – we recognise that we can no longer rely solely on exchequer funding and will invest in growing our commercial income.

Structure, governance and management

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity has a wholly owned trading subsidiary, Great Britain Wheelchair Basketball Trading Limited.

The trading subsidiary is a company limited by guarantee (registered number: 16298611) of which the charity is the ultimate controlling party. The company's registered address is 3 Oakwood Drive, Loughborough, England, LE11 3QF.

Two trustees of the charity have been appointed as directors of the subsidiary (Chris Hassell and Samuel Whale) and it is intended that an independent director also be appointed in the year ended 31 March 2026.

The trading subsidiary was incorporated on 6 March 2025 and did not undertake any trading activity in the year ended 31 March 2025. Consequently, consolidated accounts have not been prepared for the year.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Jules Parke-Robinson, Chair	
Samuel Whale, Member (Independent)	
Kirstin Furber, Member (Independent)	
Tanya Harris, Member (Independent)	
Chris Hassell, Member (Elected)	
Emma Calvert, Treasurer (Independent)	
Emma Foden, Member (Elected)	
Kevin Analuwa, Member (Independent)	
Frances Kremarik, Member (Elected)	
Clare Griffiths, Member (Independent)	
Joe Bestwick, Member (Independent)	(Resigned 16 October 2024)
Andrew Wright, Member (Independent)	(Appointed 8 August 2024)
Mark Foster, Member (Independent)	(Appointed 5 September 2025)

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None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Other officers

- HRH The Duchess of Edinburgh, Patron
- Sir Philip Craven MBE, Honorary President
- Rt Hon. Kate Hoey MP, Honorary Vice President
- Richard Gamble. Honorary Vice President
- Ade Adepitan MBE, Honorary Junior Programme President

Senior management team

- Justine Baynes, CEO
- Jo Richards, Participation Director
- Diccon Edwards, Performance Director (Left January 2025)

Recruitment and appointment of trustees

Trustees are recruited in line with the Board Recruitment and Selection Policy, which is through a public recruitment process, candidates are shortlisted, interviewed and appointments are made against a skills matrix led by the Board Nominations committee.

The maximum number of Trustees shall be determined by Board of trustees and shall not exceed 12, up to one third of whom shall be Member-nominated Trustees and at least one third of whom shall be Independent Trustees. The minimum number of Trustees shall be eight, and a minimum of a third of trustees will be female.

All trustees are inducted into the organisation and provided with training following suitable needs assessment.

Organisational structure

An Executive Board of Trustee's has overall responsibility for the Charity. With the exception of the Patron, the Honorary President, the Honorary Vice Presidents and the Honorary Junior Programme President, members of the Executive Board of Trustees are registered as trustees with the Charity Commission and as directors at Companies House.

Day to day management is delegated to the Chief Executive Officer, who is an employee. The organisation has two directorates; Performance and Participation. These directorates are responsible for the delivery of organisation's strategy. We are indebted to the support of HRH The Duchess of Edinburgh as our Royal Patron who continues to represent and support us.

Remuneration policy

The remuneration of the Chief Executive Officer and senior team is approved by the Board on the recommendation of the Nominations committee.

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Other matters

Board Responsibilities

BOARD MEMBER	BOARD	FRAG	PAC	NOMS
JULES PARKE-ROBINSON	X	X	N/A	X
KIRSTIN FURBER	X	N/A	N/A	X
EMMA CALVERT	X	X	X	N/A
SAM WHALE	X	N/A	X	N/A
TANYA HARRIS	X	N/A	X	N/A
KEVIN ANALUWA	X	N/A	N/A	X
ANDY WRIGHT	X	X	N/A	N/A
CLARE GRIFFITHS	X	N/A	X	N/A
CHRIS HASSELL	X	X	N/A	X
FRANCES KREMARIK	X	N/A	N/A	N/A
EMMA FODEN	X	N/A	N/A	N/A

Complaints / Whistleblowing:

In the reporting period there were: 0 Complaints to the organisation

Whistleblowing: 0 reports of wrongdoing [whistleblowing]

Statement of trustees' responsibilities

The Trustees, who are also the directors of Great Britain Wheelchair Basketball Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Sedulo Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

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The trustees' report was approved by the Board of Trustees.

Signed by:
Jules Parke-Robinson
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Jules Parke-Robinson, Chair

Trustee

Date: 04-Dec-2025 | 1:19 PM GMT

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

Opinion

We have audited the financial statements of Great Britain Wheelchair Basketball Association (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Docusign Envelope ID: 60E28C8B-6859-4B01-A7E3-63659D02D6D5

Signed by:
Sedulo Audit Limited
FAF8DC6F5252424...

Katelyn Dutton (Senior Statutory Auditor)
For and on behalf of Sedulo Audit Limited, Statutory Auditor
Chartered Certified Accountant
5th Floor Walker House
Exchange Flags
Liverpool
Merseyside
L2 3YL
United Kingdom
Date: 04-Dec-2025 | 1:40 PM GMT

Sedulo Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	111,005	2,005,809	2,116,814	30,000	2,145,149	2,175,149
Charitable activities	**4**	107,234	-	107,234	121,000	-	121,000
Other trading activities	**5**	172,178	-	172,178	161,508	-	161,508
Investments	**6**	11,002	-	11,002	1,377	-	1,377
Total income		401,419	2,005,809	2,407,228	313,885	2,145,149	2,459,034
Expenditure on:							
Raising funds	**7**	37,034	178	37,212	4,350	(300)	4,050
Charitable activities	**8**	263,952	2,199,403	2,463,355	184,576	1,987,038	2,171,614
Total expenditure		300,986	2,199,581	2,500,567	188,926	1,986,738	2,175,664
Net income/(expenditure) before taxation		100,433	(193,772)	(93,339)	124,959	158,411	283,370
Tax payable	**13**	61,645	-	61,645	-	-	-
Net income/(expenditure)		38,788	(193,772)	(154,984)	124,959	158,411	283,370
Transfers between funds		(68,428)	68,428	-	(10,000)	10,000	-
Net movement in funds	**10**	(29,640)	(125,344)	(154,984)	114,959	168,411	283,370
Reconciliation of funds:							
Fund balances at 1 April 2024		446,930	520,921	967,851	331,971	352,510	684,481
Fund balances at 31 March 2025		417,290	395,577	812,867	446,930	520,921	967,851

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 16 to 32 form part of these financial statements.

Docusign Envelope ID: 60E28C8B-6859-4B01-A7E3-63659D02D6D5

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**14**		30,096		-
Tangible assets	**15**		11,145		6,467
			41,241		6,467
Current assets					
Debtors	**16**	133,322		259,532	
Cash at bank and in hand		931,781		876,570	
		1,065,103		1,136,102	
Creditors: amounts falling due within one year	**17**	(293,477)		(174,718)	
Net current assets			771,626		961,384
Total assets less current liabilities			812,867		967,851
The funds of the charity					
Restricted income funds	**20**		395,577		520,921
Unrestricted funds	**21**		417,290		446,930
			812,867		967,851

The notes on pages 16 to 32 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 04-Dec-2025 | 1:19 PM GMT .....

Signed by:
Jules Parke-Robinson
AB57764467E2437...
Jules Parke-Robinson, Chair
Trustee

Company registration number 07614906 (England and Wales)

Docusign Envelope ID: 60E28C8B-6859-4B01-A7E3-63659D02D6D5

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION (KNOWN AS BRITISH WHEELCHAIR BASKETBALL)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**28**		85,339		(40,863)
Investing activities					
Purchase of intangible assets		(34,071)		-	
Purchase of tangible fixed assets		(7,059)		(3,217)	
Investment income received		11,002		1,377	
Net cash used in investing activities			(30,128)		(1,840)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			55,211		(42,703)
Cash and cash equivalents at beginning of year			876,570		919,273
Cash and cash equivalents at end of year			931,781		876,570

The notes on pages 16 to 32 form part of these financial statements.

Docusign Envelope ID: 60E28C8B-6859-4B01-A7E3-63659D02D6D5

1 Accounting policies

Charity information

Great Britain Wheelchair Basketball Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Sportpark, 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

BWB have prepared a detailed cash flow forecast that shows the organisation is able to operate and meet is liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Grants receivable

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

	2025	**2024**
League and competition	11%	8%
Coaching, training and development	89%	92%

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	20% on cost

1.7 Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost or value of wheelchairs purchased for international team members or donated under sponsorship agreements has been written off as incurred.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% on reducing balance

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1 Accounting policies **(Continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charitable company is exempt from corporation tax on its charitable activities under the Corporation Tax Act 2010. Any trading activities are taxed at the standard rate of UK taxation.

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1 Accounting policies **(Continued)**

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	15,005	-	15,005	15,000	-	15,000
Grants	90,000	2,005,809	2,095,809	-	2,145,149	2,145,149
Donated goods and services	6,000	-	6,000	15,000	-	15,000
	111,005	2,005,809	2,116,814	30,000	2,145,149	2,175,149
Grants						
Sport England - Whole Sport Plan	-	405,561	405,561	-	405,654	405,654
Sport England - Inspire A Generation	-	126,751	126,751	-	359,482	359,482
Sport England - Digital Fund	-	180,600	180,600	-	69,400	69,400
UK Sport - World Class Performance	-	1,290,397	1,290,397	-	1,282,113	1,282,113
UK Sport - International Relations	-	2,500	2,500	-	8,500	8,500
UK Sport - Performance Innovation	-	-	-	-	20,000	20,000
Other non-government grants						
General	90,000	-	90,000	-	-	-
	90,000	2,005,809	2,095,809	-	2,145,149	2,145,149

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3 Income from donations and legacies **(Continued)**

Government grants

Government funding grants are received from UK Sport for the World Class Performance programme and Sport England for the grassroots development of the sport and for building capability.

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Leagues and competitions	56,113	50,862
Coaching, training and development	49,324	34,904
Other contributions	1,797	35,234
	107,234	121,000

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Corporate and commercial	170,833	161,508
Other income	1,345	-
Other trading activities	172,178	161,508

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	11,002	1,377

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7 Expenditure on raising funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Fundraising and publicity						
Corporate and commercial	37,034	178	37,212	4,350	(300)	4,050

8 Expenditure on charitable activities

	Leagues and competitions 2025	Coaching, training and development 2025	Total 2025	Leagues and competitions 2024	Coaching, training and development 2024	Total 2024
	£	£	£	£	£	£
Direct costs						
Staff costs	44,369	363,557	407,926	38,089	406,578	444,667
Charitable activity expenditure	207,238	1,115,427	1,322,665	288,344	835,630	1,123,974
	251,607	1,478,984	1,730,591	326,433	1,242,208	1,568,641
Share of support and governance costs (see note 9)						
Support	79,702	653,062	732,764	48,238	554,735	602,973
	331,309	2,132,046	2,463,355	374,671	1,796,943	2,171,614
Analysis by fund						
Unrestricted funds	116,301	147,651	263,952	100,688	83,888	184,576
Restricted funds	215,008	1,984,395	2,199,403	273,983	1,713,055	1,987,038
	331,309	2,132,046	2,463,355	374,671	1,796,943	2,171,614

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9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	468,466	334,126
Depreciation	6,356	2,750
Digital engagement	6,652	16,577
Operating lease charges	24,936	18,824
Bad debts	(1,181)	9,242
Bank charges	4,550	4,248
Equipment costs	7,553	14,073
Insurance	19,547	17,322
International representation	2,684	-
IT and admin costs	33,628	27,048
Legal and professional	7,158	5,000
Marketing	56,231	42,375
Other costs	290	(1,251)
Other staff costs	39,265	20,300
Postage and stationery	1,149	1,059
Research and development	-	44,611
Safeguarding	5,940	1,191
Telephone	2,485	2,384
Travel and subsistence	15,186	14,413
Volunteer costs	1,225	1,115
Loss on foreign exchange	448	-
Governance costs	30,195	27,566
	732,764	602,973
Analysed between:		
Leagues and competitions	79,702	48,238
Coaching, training and development	653,062	554,735
	732,764	602,973

Governance costs comprise:	2025 £	2024 £
Audit fees	12,912	13,694
Accountancy	14,344	10,344
Board costs	2,939	3,528
	30,195	27,566

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10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	12,912	13,694
Fees payable to the charity's auditor for accountancy fees	14,344	10,344
Depreciation of owned tangible fixed assets	2,381	1,486
Loss on disposal of tangible fixed assets	-	1,264
Amortisation of intangible assets	3,975	-
Operating lease charges	24,936	18,824

11 Trustees

During the year the charity paid expenses to 4 (2024: 6) trustees for the reimbursement of travel and meeting costs totalling £369 (2024: £568).

Frances Kremarik, a trustee, receives remuneration in respect of her services as a referee. No remuneration is received in relation to her activities as a trustee and all payments in relation to referee services are paid at the charity's agreed rates for such services. Frances Kremarik charged the charity the sum of £1,710 in the year ended 31 March 2025 (2024: £1,289).

At the balance sheet date the amount due to Frances Kremarik was £98 (2024: £62)

Joe Bestwick, a trustee, receives remuneration in respect of coaching services. No remuneration is received in relation to him activities as a trustee and all payments in relation to referee services are paid at the charity's agreed rates for such services. Joe Bestwick charged the charity the sum of £481 in the year ended 31 March 2025 (2024: £nil).

At the balance sheet date the amount due to Joe Bestwick was £322 (2024: £nil)

No other trustees, nor any persons connected with them, have received any remuneration or benefits from the charity during the year or during the year ended 31 March 2024.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Staff	18	17

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12 Employees **(Continued)**

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	767,376	679,173
Social security costs	83,463	74,784
Other pension costs	25,553	24,836
	876,392	778,793

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	**2024**
	Number	**Number**
£60,001 - £70,000	1	1
£70,001 - £80,000	1	1
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-

Remuneration of key management personnel

The charity considers its key management personnel to comprise the Chief Executive Officer, Participation Director, Performance Director and Operations Director (this role was discontinued in November 2023).

	2025	**2024**
	£	**£**
Aggregate compensation paid to 3 employees (2024: 4)	264,470	314,196

13 Taxation

	2025	**2024**
	£	**£**
UK corporation tax on profits	25,948	-
Underprovision of UK corporation tax in previous year	35,697	-
Total UK current tax	61,645	-

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14 Intangible fixed assets

	Website
	£
Cost	
At 1 April 2024	-
Additions - internally developed	34,071
At 31 March 2025	34,071
Amortisation and impairment	
At 1 April 2024	-
Amortisation charged for the year	3,975
At 31 March 2025	3,975
Carrying amount	
At 31 March 2025	30,096
At 31 March 2024	-

15 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2024	92,237
Additions	7,059
At 31 March 2025	99,296
Depreciation and impairment	
At 1 April 2024	85,770
Depreciation charged in the year	2,381
At 31 March 2025	88,151
Carrying amount	
At 31 March 2025	11,145
At 31 March 2024	6,467

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16 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	36,980	26,972
Other debtors	-	114
Prepayments and accrued income	96,342	232,446
	133,322	259,532

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	**£**
Corporation tax payable		29,023	-
Other taxation and social security		48,218	20,911
Deferred income	**18**	8,510	-
Trade creditors		148,274	120,877
Other creditors		10,953	8,370
Accruals		48,499	24,560
		293,477	174,718

18 Deferred income

	2025	2024
	£	**£**
Arising from competition entry fees for the 2025/26 year billed in advance	8,510	-

Deferred income is included in the financial statements as follows:

	2025	2024
	£	**£**
Deferred income is included within:		
Current liabilities	8,510	-
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	8,510	-
Deferred income at 31 March 2025	8,510	-

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19 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	25,553	24,836

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Equipment	521	-	-	-	521
World Class Performance	23,589	1,290,397	(1,214,754)	60,368	159,600
International Relations	35,724	2,500	(10,166)	-	28,058
NGB Whole Sport Plan	152,050	405,561	(448,721)	(1,940)	106,950
Backing the Best	1,425	-	-	-	1,425
Inspire A Generation	224,805	126,751	(360,924)	10,000	632
Commonwealth Games	34,348	-	(1,716)	-	32,632
Broadcast	1,564	-	-	-	1,564
Governance	8,750	-	-	-	8,750
Digital Fund	18,145	180,600	(160,189)	-	38,556
Performance Innovation	20,000	-	(3,111)	-	16,889
	520,921	2,005,809	(2,199,581)	68,428	395,577

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20 Restricted funds **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Equipment	521	-	-	-	521
World Class Performance	109,049	1,282,113	(1,367,573)	-	23,589
International Relations	36,455	8,500	(9,231)	-	35,724
NGB Whole Sport Plan	90,103	405,654	(343,707)	-	152,050
Backing The Best	1,425	-	-	-	1,425
Inspire A Generation	64,045	359,482	(208,722)	10,000	224,805
Commonwealth Games	34,348	-	-	-	34,348
Broadcast	1,564	-	-	-	1,564
Governance	15,000	-	(6,250)	-	8,750
Digitial Fund	-	69,400	(51,255)	-	18,145
Performance Innovation	-	20,000	-	-	20,000
	352,510	2,145,149	(1,986,738)	10,000	520,921

World Class Performance Programme funded by UK Sport:
A programme funding the preparation and competition costs of the GB Wheelchair Basketball teams to enable them to compete at a world class standard in international basketball events.

International Relations funded by UK Sport:
A grant to specifically fund the costs incurred by UK representatives of wheelchair basketball in attending international meetings of the sport.

NGB Whole Sport Plan funded by Sport England:
A programme to deliver a Whole Sport Plan, focusing on developing the sport at grass roots level.

Backing the Best funded by SportsAid:
A project to help young athletes succeed.

Inspire A Generation funded by the National Lottery/Sport England:
A programme seeking to bring to local communities a greater breadth of opportunity for people to access and play the sport of wheelchair basketball.

Governance funded by UK Sport:
A programme to improve the charity's risk management, governance and safeguarding.

Digital Fund funded by Sport England:
A programme to holistically review British Wheelchair Basketball's junior offer and understand how the charity can better meet the needs of young people through new ways of working.

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21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated fund	280,000	-	-	-	280,000
General funds	166,930	401,419	(362,631)	(68,428)	137,290
	446,930	401,419	(362,631)	(68,428)	417,290

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated fund	280,000	-	-	-	280,000
General funds	51,971	313,885	(188,926)	(10,000)	166,930
	331,971	313,885	(188,926)	(10,000)	446,930

Designated Funds
The board has elected to designate a fund of £280,000 in order to ensure there are funds to meet working capital requirements.

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Intangible fixed assets	30,096	-	30,096
Tangible assets	11,145	-	11,145
Current assets/(liabilities)	376,049	395,577	771,626
	417,290	395,577	812,867

Docusign Envelope ID: 60E28C8B-6859-4B01-A7E3-63659D02D6D5

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	6,467	-	6,467
Current assets/(liabilities)	440,463	520,921	961,384
	446,930	520,921	967,851

23 Financial commitments, guarantees and contingent liabilities

The organisation has entered into high performance programme agreements with a number of universities. The maximum amount of this commitment is £303,333 (2024: £107,917).

24 Operating lease commitments

Lessee
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	8,538	8,538

25 Related party transactions

During the year the charity made the following related party transactions:

Express Coaching
Joanne Richards, a member of key management personnel, is connected to Express Coaching Services Ltd through a close family relationship to a beneficial owner. Express Coaching Services Ltd charged the charity for coaching services and training in the sum of £357 (2024: £5,305).

At the balance sheet date the amount due to Express Coaching Services Ltd was £nil (2024: £nil)

Unforgiving Minute Limited
Samuel Whale, a trustee, is also a director of Unforgiving Minute Limited. The charity charged Unforgiving Minute Limited for corporate engagement days in the sum of £nil (2024: £18,000).

At the balance sheet date the amount due from Unforgiving Minute Limited was £nil (2024: £nil).

Docusign Envelope ID: 60E28C8B-6859-4B01-A7E3-63659D02D6D5

26 Subsidiaries

The charity has a wholly owned trading subsidiary, as detailed below. The subsidiary is a company limited by guarantee of which the charity is the ultimate controlling party. Two trustees of the charity have been appointed as directors of the subsidiary (Chris Hassell and Samuel Whale) and it is intended that an independent director also be appointed in the year ended 31 March 2026.

The trading subsidiary was incorporated on 6 March 2025 and did not undertake any trading activity in the year ended 31 March 2025. Consequently, consolidated accounts have not been prepared for the year.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Registered Number
Great Britain Wheelchair Basketball Trading Limited	3 Oakwood Drive, Loughborough, England, LE11 3QF	16298611

27 Limited by Guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 11 (2024: 12) guaranteeing members.

28 Cash generated from/(absorbed by) operations	**2025**	**2024**
	£	**£**
(Deficit)/surplus for the year	(154,984)	283,370
Adjustments for:		
Investment income recognised in statement of financial activities	(11,002)	(1,377)
(Gain)/loss on disposal of tangible fixed assets	-	1,264
Amortisation and impairment of intangible assets	3,975	-
Depreciation and impairment of tangible fixed assets	2,381	1,486
Movements in working capital:		
Decrease/(increase) in debtors	126,210	(254,439)
Increase/(decrease) in creditors	110,249	(71,167)
Increase in deferred income	8,510	-
Cash generated from/(absorbed by) operations	85,339	(40,863)

29 Analysis of changes in net funds

The charity had no material debt during the year.

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

England & Wales - Charity number 1144808

Accounts

Docusign Envelope ID: 8597EAFD-F4C0-43E3-A53E-8C549BDBE53F

REGISTERED COMPANY NUMBER: 07614906 (England and Wales)
REGISTERED CHARITY NUMBER: 1144808

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION
KNOWN AS
BRITISH WHEELCHAIR BASKETBALL (BWB)

Docusign Envelope ID: 8597EAFD-F4C0-43E3-A53E-8C549BDBE53F

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

CHAIR'S WELCOME
FOR THE YEAR ENDED 31 MARCH 2024

Welcome from Jules Parke-Robinson, Chair of the Board of Trustees

It gives me great pleasure to write this report following a successful Paralympic Games in Paris earlier this year. The Paralympic Games are the pinnacle for our sport, and we need to make the most of the opportunities that they present.

It also means that we are now in the final year of our UK Sport funding that covers our performance programme, so it is a good time to reflect on the last four years as well as looking ahead to the Los Angeles Games in 2028.

I spoke in my report last year about the significant developments we had made to the governance of our sport, to ensure that we continue to meet the contractual, governance and financial requirements of our funders and regulatory bodies. I am confident that we have embedded these changes into the culture of the organisation and are in strong position to expedite the growth of the sport.

The Board will continue to develop – Dr Craig Boyd has come to the end of his term of office and I would like to express my thanks to him for his contribution. We have welcomed two new Independent Non-Executive Directors (Performance) Claire Griffiths and Joe Bestwick. Both are former international athletes and still play an active part in the sport, and we are grateful to them for stepping forward. They not only bring a wealth of experience from the elite athlete perspective, but they are also currently involved in grassroots clubs, giving us genuine representation from across the sport. We will shortly announce the appointment of one more Independent Non-Executive Director (Commercial) as we focus on the need to diversify our income strategy. We have created a twelve-year strategic intent for the organisation which will enable us to take a long-term view of the sport. Although we work within four-year funding cycles, we felt that we needed to create a longer-term vision to enable us to think and operate on a more strategic level. We will launch this strategy later this year to begin in April 2025, in line with the start of the Los Angeles Games cycle. We will then deliver four-year plans to meet key milestones over the twelve-year period.

We are in the fortunate position of having a fixed income from our funding periods for each four-year cycle, where UK Sport fund our Performance Programme and Sport England provide funding for us to deliver the community game. However, this funding is unlikely to increase over the next cycles which means we need to look for income from elsewhere to create a more sustainable income strategy and decrease our reliance on exchequer funding. This is a key area for the Board to focus on to ensure that we can continue to grow the sport at all levels.

We need to invest in our technological capability and are working with colleagues across the sector to explore how we can do this in a cost-effective manner. We need to increase awareness and understanding of wheelchair basketball so that we can continue to create new opportunities for people to get involved. We will be embarking on a significant digital transformation project which will then allow us to harness the appropriate technologies to stay relevant and accessible.

I am constantly humbled by the amount of time and passion that is given to our sport by so many people and I would like to take a moment to thank each and every one of them. Without them our sport simply could not operate.

Signed by:
AB57764467E2437...

Jules Parke-Robinson - Chair

13/12/2024

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims
British Wheelchair Basketball's charitable objectives are:

Providing opportunities for people with lower limb disabilities to participate in and enjoy sport through wheelchair basketball. Activities include the development in a community, school and university setting, developing facilitators and coaches, empowering people with disabilities at all ages to engage in sport and life, providing an inspirational group of role models and transforming lives.

Public benefit
The trustees have given due consideration to the Charity Commission published guidance on the operation of the public benefit requirement when reviewing our aims and objectives and in planning the charity's current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

STRATEGIC REPORT

Performance
In 2023 we had the unique experience of having our World Championships in Dubai in June and our European Championships in Rotterdam in August.

GB men won silver at the World Championships, narrowly losing out on the gold medal in a thrilling match against the USA. Our women’s team finished ninth.

Six weeks later both teams were in action again at the European Championships which were part of a wider Para-Sport Championships. The stakes were considerably higher at this event as both teams needed to finish in the top two to secure outright qualification for the Paralympic Games. Our men won the gold medal, and our women won the silver, meaning that both teams were heading for Paris. It was a particularly positive performance from our women’s team, who had a strong showing in the final against the current world and Olympic champions Holland.

Our Women’s Premier League continues to develop and there is no doubt that it has contributed to the success of our GB Women’s team. As we approach the end of the initial contract with our partners, we are considering how to shape this concept for the next funding cycles, in order to further develop the performance of our GB women.

Community
We continue to focus on our recovery from the Covid-19 pandemic. We have lost a significant number of our volunteer workforce since 2020 and are working hard to build our numbers back up to pre-pandemic levels.

We have conducted a wide-reaching review of how we provide our sport for junior athletes at all levels, thanks to a grant from the Commonwealth Games Legacy Fund. This work has evidenced that we need to create a safe and welcoming environment for young players, who do not particularly want to play in an adult environment. We will be launching a comprehensive programme of support for our clubs that includes funding for equipment, coaches and venue hire that will help make it possible for more young people to enjoy our sport.

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We have launched our Inspire A Generation leagues, which enables players who do not want to play in our domestic leagues to have the chance to play at a recreational level. The main difference is that you do not need to be classified to take part in these leagues, which creates opportunities to play for a far wider group of people. The first season of the Inspire Leagues has been a great success and we plan to roll these out more widely in the coming season.

We continue to deliver incredible weekends of wheelchair basketball at our National Championship Finals and the National Junior Championships. Both are outstanding showcases of the talent that exists in our clubs. We also continue to deliver our Women's League weekends, which go from strength to strength. This year we have had 14 teams taking part, from England, Wales, Northern Ireland and Ireland.

Away from the court, we have created four working groups to deliver support to the Board from across the community. These are:

Inclusion, Diversity, Equality Action (IDEA) Working Group:
- To ensure that BWB is an inclusive and welcoming sport for all.

Technical Working Group:
- To ensure that the rules and regulations of the sport are subject to robust scrutiny.

Commercial Working Group:
- To support with the development of a commercial strategy and income diversification strategy that reduces reliance on exchequer funding.

International Influencing Working Group:
- To ensure that BWB has a voice on the world stage and is able to support and influence international federations where appropriate.

Equality Diversity and Inclusion (EDI)
EDI continues to be a critical development area as we all work diligently to enable a sport where everyone can be their authentic selves and realise true inclusion.

We have created an EDI Working Group (IDEA Group), made up of members of the wheelchair basketball community, staff and people from the wider sporting world. Chaired by our EDI Board Champion, Kevin Analuwa, the group meets regularly to ensure that the organisation is delivering on its EDI ambitions, providing guidance and support.

We submitted our final Diversity and Inclusion Action Plan (DIAP) which is a requirement from both UK Sport and Sport England. This is an ambitious programme of activities that we hope will result in our sport becoming more diverse and welcoming to all.

Commercial Growth
Our partnership with the Motability Scheme continues to grow as we enter its second year. We are grateful to them for the passion with which they support our sport and hope to continue working with them into the future. BWB thanks its principal funders UK Sport (World Class Programme), Sport England (Development and Talent Programmes), Sport England (Inspire A Generation), Sport England (Commonwealth Games), Motability Scheme, ATPI, Kukri, Dynamik Sport Flooring, Irwin Mitchell and Matsunaga. Without these contributions many of our current activities and success on the international stage would not be possible.

International Influencing
In 2023 we attended the IWBF World Congress and the IWBF Europe Congress, which were both held as part of the respective championships. We were delighted to support Charlie Bethal in his re-election as the IWBF Chair of the Competitions Commission and David Kingstone as the IWBF Europe Chair of the Competitions Commission.

We continue to work alongside our international federations and will ensure that we support the valuable work that they deliver.

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Financial review

Financial health

The charity has continued to adopt a prudent approach to its financial planning during 2023/24 which has enabled it to complete the financial year with a surplus of £114,959 in unrestricted funds. During the financial year the sport invested unrestricted income into the running of its domestic leagues and competitions, courses and education, and commercial development.

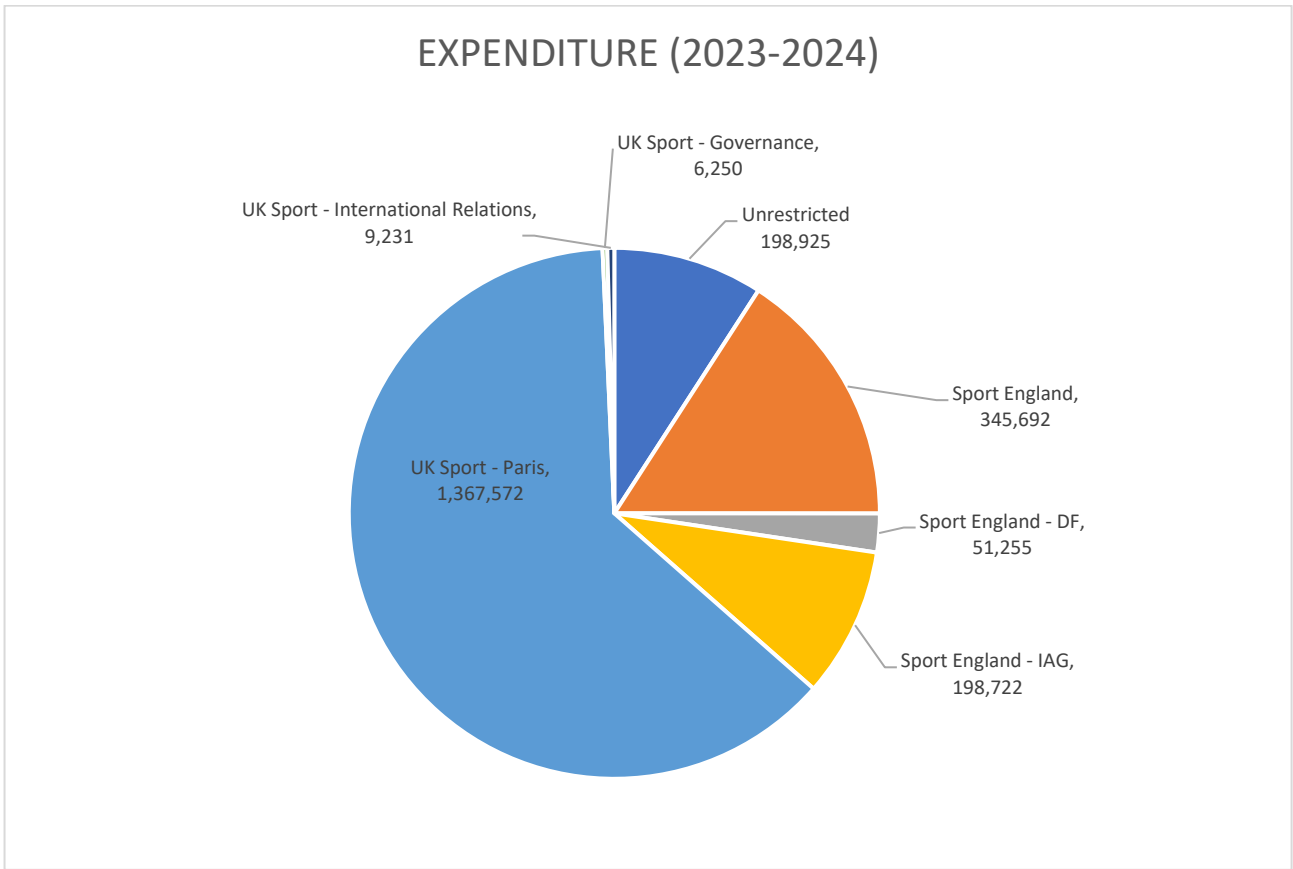
Income for the year amounted to £2,459,034 (2023: £1,804,585) of which £313,885 (2023: £163,118) was unrestricted and £2,145,149 (2023: £1,641,467) was restricted. Unrestricted income largely consisted of commercial and sponsorship income (67%), with memberships and affiliations accounting for 16%, and the remainder consisting of talent (11%), course income (5%) and bank interest (1%).

Expenditure totalled £2,175,664 (2023: £1,919,490) of which £188,926 (2023: £151,740) was unrestricted and £1,986,738 (2023: £1,767,750) was restricted. A transfer totalling £10,000 was made from unrestricted funds to restricted funds in respect of a co-funding agreement (2023: £10,000 transfer from unrestricted to restricted funds).

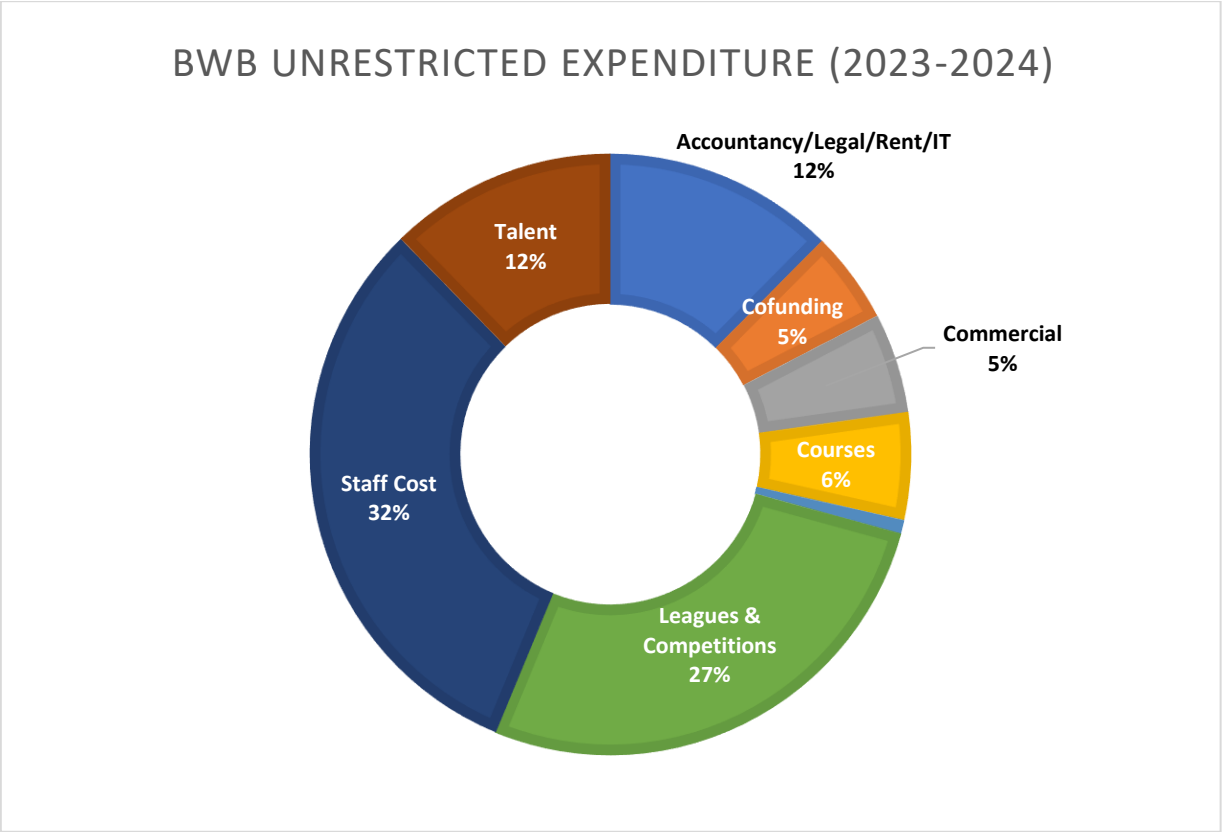
At year end funds were held totalling £967,851 (2023: £684,481) of which £446,930 (2023: £331,971) was unrestricted and £520,921 (2023: £352,510) was restricted.

Expenditure

How our money is spent:



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Reserves policy

The charity's reserves policy is reviewed annually by the trustees to ensure that it is sufficient to the charity's needs and in line with any commitments and liabilities the charity holds. The trustees currently consider it sufficient to hold £280,000 in free reserves, which is equivalent to 3 months operational back-office expenditure per the 2024-25 budget. The trustees have also elected to designate a fund equivalent to this total to ensure that reserves are safeguarded and such funds are held in a high interest account.

Total free reserves (unrestricted reserves less the value of fixed assets) at 31 March 2024 amounted to £440,463 (2023: £325,971). The trustees are therefore satisfied that sufficient reserves are currently held by the charity.

Going concern

British Wheelchair Basketball has prepared a detailed cash flow forecast which shows that the organisation is able to operate and meet its liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

The organisation has considered scenarios which could impact its cash flow forecast, including reductions in future expected cash inflows as well as potential increases in expenditure.

Following this assessment, the Directors reasonably expect the organisation will continue in existence for a period of at least 12 months from the date these financial statements are approved. Accordingly, the financial statements have been prepared on a going concern basis.

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Fundraising practice
British Wheelchair Basketball is largely reliant on statutory funding and, as noted above, an increasing level of commercial sponsorship, in line with our income diversification strategy.

British Wheelchair Basketball does not solicit funding from individuals and consequently does not carry out door-to-door, street, private site, online or telephone fundraising. The charity also does not work with commercial participators and professional fundraisers.

British Wheelchair Basketball received no complaints about our fundraising practices in the year.

Future plans

As already outlined in this report, the key areas of focus for BWB in the coming year are:

Investment in a technological architecture to ensure that we are able to keep pace with the world. We must ensure that we have the appropriate digital capabilities to enable the sport to grow and continue its relevance in an increasingly technologically reliant society.

Diversification of income to reduce our reliance on exchequer funding. We expect that demands on the public purse will grow so we must build a resilient organisation that is able to monetise the opportunities that we create.

We must grow our community and increase the pool of athletes, caches, officials, referees and clubs to create a sustainable network of people who are passionate about our sport.

We will continue to focus on our high performance programme, recognising that this offers a profile for the sport that Is needed to inspire and attract people and organisations to work with us.

Principal risks and uncertainties

The trustees have reviewed the major risks to which the charitable company is exposed and have established systems to review and mitigate those risks. The charity maintains a risk register outlining key organisational risks and mitigating steps. The most significant risks identified are:

Income risk
The charity faces risks relating to the long term future of exchequer funding for sport. Currently, over 90% of our income is provided by UK Sport and Sport England, both of which rely on exchequer funding. To mitigate this risk, a commercial strategy is being delivered and a Trustee with significant experience in income diversification is to be appointed. In terms of cash flow, cashflow forecasts covering 3 years are part of annual budget setting and a rolling 12-month cashflow is updated as part of monthly management accounts. We also now hold reserves of just over three months' worth of operating costs in a high interest bank account should the business need to close.

We also work closely with our funders to apprise them of the success and challenges of our performance and participation programmes so that they are aware of the expected performance of teams at major championships and initiatives designed to grow participation numbers.

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Awareness and understanding
The other significant risk to the charity is the lack of awareness of and understanding about the sport. If people do not know about wheelchair basketball, they cannot play it, coach it and officiate at it. It will also impact recruitment of staff. To mitigate this risk, the organisation has invested in a digital content officer to grow the presence of the sport on social media and digital channels. The long-term strategy for the sport has awareness and understanding as one of its strategic pillars, from which a series of targeted objectives will be created to ensure that growth of awareness is key to the development of the sport.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
Trustees are recruited in line with the Board Recruitment and Selection Policy, which is through a public recruitment process, candidates are shortlisted, interviewed and appointments are made against a skills matrix led by the Board Nominations committee.

Up to a third of Board members can be member appointed, and a minimum of a third of Board must be female. (A minimum of 25% of the Board are independent persons with an interest in sport and who bring a range other skills and expertise relevant to management of companies and charities aligned to the Board's Recruitment and Selection Policy skills matrix.)

All trustees are inducted into the organisation and provided with training following suitable needs assessment.

Arrangements for setting key management personnel remuneration
None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up. The trustees do not receive any remuneration. The remuneration of the Chief Executive Officer and senior team is approved by the Board on the recommendation of the Nominations committee.

Trustees
- Jules Parke-Robinson, Chair
- Emma Calvert, Treasurer (Independent)
- Tanya Harris, Member (Independent)
- Kevin Analuwa, Member (Independent)
- Samuel Whale, Member (Independent)
- Dr Craig Boyd, Member (Independent) (Retired – 30.06.23)
- Kirstin Furber, Member (Independent)
- Claire Griffiths, Member (Independent) (Elected – 22.11.23)
- Joe Bestwick, Member (Independent) (Elected – 22.11.23)
- Chris Hassell, Member
- Frances Kremarik, Member
- Emma Foden, Member

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STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Other officers

- HRH The Duchess of Edinburgh GCVO, Patron
- Sir Philip Craven MBE, Honorary President
- Rt Hon. Kate Hoey MP, Honorary Vice President
- Richard Gamble. Honorary Vice President
- Adedoyin Adepitan MBE, Honorary Junior Programme President

Key management personnel

- Justine Baynes, CEO
- Jo Richards, Participation Director
- Diccon Edwards, Performance Director
- Lesley Pilling, Operations Director (Resigned - 16.11.23)

Organisational structure

An Executive Board of Trustee's has overall responsibility for the Charity. With the exception of the Patron, the Honorary President, the Honorary Vice Presidents and the Honorary Junior Programme President, members of the Executive Board of Trustees are registered as trustees with the Charity Commission and as directors at Companies House.

Day to day management is delegated to the Chief Executive Officer, who is an employee. The organisation has two directorates; Performance and Participation. These directorates are responsible for the delivery of organisation's strategy. We are indebted to the support of HRH The Duchess of Edinburgh as our Royal Patron who continues to represent and support us.

Board Responsibilities

BOARD MEMBER	BOARD	FRAG	PAC	NOMS
JULES PARKE-ROBINSON	X	X	N/A	X
KIRSTIN FURBER	X	N/A	N/A	X
EMMA CALVERT	X	X	N/A	N/A
SAM WHALE	X	N/A	X	N/A
TANYA HARRIS	X	X	X	N/A
KEVIN ANALUWA	X	N/A	N/A	X
JOE BESTWICK	X	N/A	X	N/A
CLAIRE GRIFFITHS	X	N/A	X	N/A
CHRIS HASSELL	X	X	N/A	X
FRANCES KREMARIK	X	N/A	N/A	N/A
EMMA FODEN	X	N/A	N/A	N/A

Complaints / Whistleblowing:

In the reporting period there were: 0 Complaints to the organisation

Whistleblowing: 0 reports of wrongdoing

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07614906 (England and Wales)

Registered Charity number

1144808

Docusign Envelope ID: 8597EAFD-F4C0-43E3-A53E-8C549BDBE53F

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Registered office
Sportpark
3 Oakwood Drive
Loughborough
Leicestershire
LE11 3QF

Auditors
Sedulo Audit Limited
Statutory Auditors
5th Floor, Walker House
Exchange Flags
Liverpool
L2 3YL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sedulo Audit Limited, appointed during the financial year will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....13/12/2024..... and signed on the board's behalf by:

Signed by:
.....AB57764467E2487.....
Jules Parke-Robinson - Trustee

Docusign Envelope ID: 8597EAFD-F4C0-43E3-A53E-8C549BDBE53F

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

Opinion

We have audited the financial statements of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud
The primary responsibility for the prevention and detection of fraud rests with directors and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:



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Katelyn Dutton (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
5th Floor, Walker House
Exchange Flags
Liverpool
L2 3YL

Date: 13/12/2024

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	30,000	2,145,149	2,175,149	1,639,873
Charitable activities	5				
League and competition		50,862	-	50,862	60,775
Coaching, training and development		51,239	-	51,239	42,968
Other contributions		18,899	-	18,899	19,869
Other trading activities	4	161,508	-	161,508	41,100
Investment Income		1,377	-	1,377	-
Total		313,885	2,145,149	2,459,034	1,804,585
EXPENDITURE ON					
Raising funds	6	4,350	(300)	4,050	9,898
Charitable activities	7				
League and competition		100,688	273,983	374,671	339,865
Coaching, training and development		83,888	1,713,055	1,796,943	1,569,727
Total		188,926	1,986,738	2,175,664	1,919,490
NET INCOME/(EXPENDITURE)		124,959	158,411	283,370	(114,905)
Transfers between funds		(10,000)	10,000	-	-
NET MOVEMENT IN FUNDS		114,959	168,411	283,370	(114,905)
RECONCILIATION OF FUNDS					
Total funds brought forward		331,971	352,510	684,481	799,386
TOTAL FUNDS CARRIED FORWARD		446,930	520,921	967,851	684,481

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

The notes form part of these financial statements

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	13	6,467	-	6,467	6,000
CURRENT ASSETS					
Debtors	14	26,972	232,560	259,532	5,093
Cash at bank and in hand		540,286	336,284	876,570	919,273
		567,258	568,844	1,136,102	924,366
CREDITORS					
Amounts falling due within one year	15	126,795	47,923	174,718	245,885
NET CURRENT ASSETS		440,463	520,921	961,384	678,481
TOTAL ASSETS LESS CURRENT LIABILITIES		446,930	520,921	967,851	684,481
NET ASSETS		446,930	520,921	967,851	684,481
FUNDS	17				
Unrestricted funds				446,930	331,971
Restricted funds				520,921	352,510
TOTAL FUNDS				967,851	684,481

The financial statements were approved by the Board of Trustees and authorised for issue on 13/12/2024 ..... and were signed on its behalf by:

Signed by:
.....AB5776467E2437.....
Jules Parke-Robinson - Trustee

The notes form part of these financial statements

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(39,486)	(27,253)
Net cash (used in)/provided by operating activities		(39,486)	(27,253)
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,217)	-
Net cash provided by/(used in) investing activities		(3,217)	-
Change in cash and cash equivalents in the reporting period		(42,703)	(27,253)
Cash and cash equivalents at the beginning of the reporting period		919,273	946,526
Cash and cash equivalents at the end of the reporting period		876,570	919,273

The notes form part of these financial statements

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1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	283,370	(114,905)
Adjustments for:		
Depreciation charges	1,486	2,000
Loss on disposal of fixed assets	1,264	-
Decrease/(increase) in debtors	(254,439)	37,954
Increase/(decrease) in creditors	(71,167)	47,698
Net cash (used in)/provided by operations	(39,486)	(27,253)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	919,273	(42,703)	876,570
Total	919,273	(42,703)	876,570

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1. CHARITY STATUS

Great Britain Wheelchair Basketball Association is a charitable company limited by guarantee registered in England and Wales with registered company number 07614906 and charity number 1144808. The address of the registered office is Sportpark, 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in sterling, which is the functional and presentational currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern
BWB have prepared a detailed cash flow forecast that shows the organisation is able to operate and meet is liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies
Legacies are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a legacy is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable
Income from government and other grants, whether 'capital' grants or 'revenue' grants, are reconsider when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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2. ACCOUNTING POLICIES - continued

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost or value of wheelchairs purchased for international team members or donated under sponsorship agreements has been written off as incurred.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Computer equipment	25% on reducing balance

Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs:

	2024	2023
League and competition	8%	8%
Coaching, training and development	92%	92%

continued...

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2. ACCOUNTING POLICIES - continued

Debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtor.

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand include cash and short term highly liquid investment with a maturity of three months or less from the date of acquisition or opening or a deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer in funds to a third party and the mount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at the settlement amount due.

Financial instruments
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are wholly recognised at transaction value and subsequently measured at settlement value.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases
Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Taxation
The charity is exempt from corporation tax on its charitable activities.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Donations	15,000	-	15,000	5,000
Government grants	-	2,145,149	2,145,149	1,626,345
Donated services and facilities	15,000	-	15,000	8,528
	30,000	2,145,149	2,175,149	1,639,873

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3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Sport England - Whole Sport Plan	405,654	396,399
Sport England – Inspire A Generation	359,482	192,886
Sport England – Commonwealth Games	-	94,090
Sport England – Digital Fund	69,400	-
UK Sport - World Class Performance	1,282,113	896,470
UK Sport - Governance	-	15,000
UK Sport - International Relations	8,500	31,500
UK Sport - Performance Innovation	20,000	-
	2,145,149	1,626,345

Government funding grants are received from UK Sport for the World Class Performance programme and Sport England for the grassroots development of the sport and for building capability.

4. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Corporate and commercial	161,508	41,100

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
League and competition	50,862	60,775
Coaching, training and development	51,239	42,968
Other contributions	18,899	19,869
	121,000	123,612

6. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Corporate and commercial	4,050	9,898

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7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs (see note 8)	Total 31.3.24	Total 31.3.23
	£	£	£	£
League and competition	326,433	48,238	374,671	339,865
Coaching, training and development	1,242,208	554,735	1,796,943	1,569,727
	1,568,641	602,973	2,171,614	1,909,592

8. SUPPORT COSTS

	Total 31.3.24	Total 31.3.23
	£	£
Audit fees	13,694	12,000
Accountancy fees	10,344	12,171
Bad debts	9,242	1,013
Bank charges	4,248	3,427
Board costs	3,528	6,717
Depreciation – owned assets	1,486	2,000
Digital Engagement	16,577	-
Equipment costs	14,073	6,150
Insurance	17,322	19,832
IT and admin costs	27,048	20,158
Legal and professional	5,000	5,594
Loss on foreign exchange	-	72
Deficit on disposal of fixed assets	1,264	-
Marketing	42,375	52,914
Operating leases	18,824	25,982
Other costs	(1,251)	169
Other staff costs	20,300	19,875
Postage and stationery	1,059	530
Research and development	44,611	21,797
Safeguarding	1,191	3,583
Support staff	334,126	303,947
Telephone	2,384	1,621
Travel and subsistence	14,413	4,230
Volunteer costs	1,115	-
	602,973	523,782

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Audit fees	13,694	12,000
Accountancy fees	10,344	12,171
Depreciation - owned assets	1,486	2,000
Operating leases	18,824	25,982
Deficit on disposal of fixed assets	1,264	-
	45,612	52,153

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10. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity made the following transactions with trustees:

Emma Calvert: £33 (2023: £104) of expenses were reimbursed during the year.

Tanya Harris: £74 (2023: £93) of expenses were reimbursed during the year.

Chris Hassell: £124 (2023: £245) of expenses were reimbursed during the year.

Jules Parke-Robinson: £254 (2023: £272) of expenses were reimbursed during the year.

Frances Kremarik: £83 (2023: £nil) of expenses were reimbursed during the year.

Samuel Whale: No expenses (2023: £344) were reimbursed during the year.

Frances Kremarik, a trustee, receives remuneration in respect of her services as a referee. No remuneration is received in relation to her activities as a trustee and all payments in relation to referee services are paid at the charity's agreed rates for such services. Frances Kremarik charged the charity the sum of £1,289 in the year ended 31 March 2024 (2023: £1,418).

At the balance sheet date the amount due to Frances Kremarik was £62 (2023: £nil)

No other trustees, nor any persons connected with them, have received any remuneration or benefits from the charity during the year or during the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	679,173	576,892
Social security costs	74,784	65,444
Pension costs	24,836	12,487
	778,793	654,823

The charity considers its key management personnel to comprise the Chief Executive Officer, Participation Director, Performance Director and Operations Director (this role was discontinued in November 2023).

The total employment benefits, including employer pension and national insurance contributions, of those Key Management Personnel were £314,196 (2023: £317,971) incurred by 4 (2023: 6) members of staff.

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	17	13

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

continued...

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11. STAFF COSTS - continued

	2024	2023
£60,001 - £70,000	1	2
£70,001 - £80,000	1	-
£80,001 - £90,000	1	-

The comparative figures for employee benefits exceeding £60,000 have been updated for clarity.

19 (2023: 13) of the total employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £25,000 (2023: £12,487).
During the year, the charity made no redundancy and/or termination payments.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,528	1,626,345	1,639,873
Charitable activities			
League and competition	54,775	6,000	60,775
Coaching, training and development	42,968	-	42,968
Other contributions	10,747	9,122	19,869
Other trading activities	41,100	-	41,400
Total	163,118	1,641,467	1,804,585
EXPENDITURE ON			
Raising funds	5,172	4,726	9,898
Charitable activities			
League and competition	76,320	263,545	339,865
Coaching, training and development	70,248	1,499,479	1,569,727
Total	151,740	1,767,750	1,919,490
NET INCOME/(EXPENDITURE)	11,378	(126,283)	(114,905)
Transfers between funds	(10,000)	10,000	-
NET MOVEMENT IN FUNDS	1,378	(116,283)	(114,905)
RECONCILIATION OF FUNDS			
Total funds brought forward	330,593	468,793	799,386
TOTAL FUNDS CARRIED FORWARD	331,971	352,510	684,481

continued...

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13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024	104,503
Additions	3,217
Disposals	(15,483)
At 31 March 2024	92,237
DEPRECIATION	
At 1 April 2023	98,503
Charge for year	1,485
Eliminated on disposals	(14,218)
At 31 March 2024	85,770
NET BOOK VALUE	
At 31 March 2024	6,467
At 31 March 2023	6,000

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	26,972	5,093
Grants receivable	201,655	-
Prepayments	30,791	-
Other debtors	114	-
	259,532	5,093

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	120,877	114,253
Social security and other taxes	19,653	21,763
VAT	1,258	2,204
Other creditors	8,370	3,141
Accrued expenses	24,560	104,524
	174,718	245,885

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16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24 £	31.3.23 £
Within one year	8,538	8,538
Between one and five years	-	-
In more than five years	-	-
	8,538	8,538

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	51,971	114,959	166,930
Designated Fund	280,000	-	280,000
	331,971	114,959	446,930
Restricted funds			
Equipment	521	-	521
World Class Performance	109,049	(85,460)	23,589
International Relations	36,455	(731)	35,724
NGB Whole Sport Plan	90,103	61,947	152,050
Backing The Best	1,425	-	1,425
Inspire A Generation	64,045	160,760	224,805
Commonwealth Games	34,348	-	34,348
Broadcast	1,564	-	1,564
Governance	15,000	(6,250)	8,750
Digital Fund	-	18,145	18,145
Performance Innovation	-	20,000	20,000
	352,510	168,411	520,921
TOTAL FUNDS	684,481	283,370	967,851

continued...

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17. MOVEMENT IN FUNDS - continued

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

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General Fund	(10,000)	313,885	(188,926)	114,959
Restricted funds				
World Class Performance	-	1,282,113	(1,367,573)	(85,460)
International Relations	-	8,500	(9,231)	(731)
NGB Whole Sport Plan	-	405,654	(343,707)	61,947
Inspire A Generation	10,000	359,482	(208,722)	160,760
Governance	-	-	(6,250)	(6,250)
Digital Fund	-	69,400	(51,255)	18,145
Performance Innovation		20,000	-	20,000
	10,000	2,145,149	(1,986,738)	168,411
TOTAL FUNDS	-	2,459,034	(2,175,664)	283,370

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	80,593	(28,622)	51,971
Designated	250,000	30,000	280,000
	330,593	1,378	331,971
Restricted funds			
Equipment	696	(175)	521
World Class Performance	245,447	(136,398)	109,049
International Relations	23,861	12,594	36,455
Lord's Taverners Fund	1,893	(1,893)	-
NGB Whole Sport Plan	28,581	61,522	90,103
Backing The Best	1,425	-	1,425
Inspire A Generation	111,071	(47,026)	64,045
Commonwealth Games	26,320	8,028	34,348
Broadcast	29,499	(27,935)	1,564
Governance	-	15,000	15,000
	468,793	(116,283)	352,510
TOTAL FUNDS	799,386	(114,905)	684,481

continued...

Docusign Envelope ID: 8597EAFD-F4C0-43E3-A53E-8C549BDBE53F

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General Fund	(40,000)	163,118	(151,740)	(28,622)
Designated Fund	30,000	-	-	30,000
	(10,000)	163,118	(151,740)	1,378
Restricted funds				
Equipment	-	-	(175)	(175)
World Class Performance	-	902,592	(1,038,990)	(136,398)
International Relations	-	34,498	(21,904)	12,594
Lord's Taverners Fund	-	-	(1,893)	(1,893)
NGB Whole Sport Plan		396,400	(334,878)	61,522
Inspire A Generation	10,000	192,886	(249,912)	(47,026)
Commonwealth Games	-	100,091	(92,063)	8,028
Broadcast	-	-	(27,935)	(27,935)
Governance	-	15,000	-	15,000
	10,000	1,641,467	(1,767,750)	(116,283)
TOTAL FUNDS	-	1,804,585	(1,919,490)	(114,905)

The specific purposes for which the funds are to be applied are as follows:

World Class Performance Programme funded by UK Sport:
A programme funding the preparation and competition costs of the GB Wheelchair Basketball teams to enable them to compete at a world class standard in international basketball events.

International Relations funded by UK Sport:
A grant to specifically fund the costs incurred by UK representatives of wheelchair basketball in attending international meetings of the sport.

Lord's Taverners Fund:
To support Junior Development across the UK.

NGB Whole Sport Plan funded by Sport England:
A programme to deliver a Whole Sport Plan, focusing on developing the sport at grass roots level.

Backing the Best funded by SportsAid:
A project to help young athletes succeed.

Inspire A Generation funded by the National Lottery/Sport England:
A programme seeking to bring to local communities a greater breadth of opportunity for people to access and play the sport of wheelchair basketball.

continued...

Docusign Envelope ID: 8597EAFD-F4C0-43E3-A53E-8C549BDBE53F

17. MOVEMENT IN FUNDS - continued

Governance funded by UK Sport:
A programme to improve the charity's risk management, governance and safeguarding.

Digital Fund funded by Sport England:
A programme to holistically review British Wheelchair Basketball's junior offer and understand how the charity can better meet the needs of young people through new ways of working.

Designated Funds
The board has elected to designate a fund of £280,000 in order to ensure there are funds to meet working capital requirements.

18. OTHER FINANCIAL COMMITMENTS

The organisation has entered into high performance programme agreements with a number of universities. The maximum amount of this commitment is £107,917 (2023: £212,917).

19. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Express Coaching
Joanne Richards, a member of key management personnel, is connected to Express Coaching Services Ltd through a close family relationship to a beneficial owner. Express Coaching Services Ltd charged the charity for coaching services and training in the sum of £5,305 (2023: £9,709).

At the balance sheet date the amount due to Express Coaching Services Ltd was £nil (2023: £576)

Unforgiving Minute Limited
Samuel Whale, a trustee, is also a director of Unforgiving Minute Limited. The charity charged Unforgiving Minute Limited for corporate engagement days in the sum of £18,000 (2023: £nil).

At the balance sheet date the amount due from Unforgiving Minute Limited was £nil (2023: £nil).

20. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 12 (2022: 10) guaranteeing members.

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

England & Wales - Charity number 1144808

Accounts

REGISTERED COMPANY NUMBER: 07614906 (England and Wales)
REGISTERED CHARITY NUMBER: 1144808

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

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FOR THE YEAR ENDED 31 MARCH 2023

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

CHAIR'S WELCOME
FOR THE YEAR ENDED 31 MARCH 2023

It has once again been an extraordinary year for our sport both domestically and internationally and as we look towards 2023-24 financial year, I'd like to share with you our reflections on the past year as well as the direction of the sport going forward.

The sport and its governing infrastructure are almost unrecognisable from the model we had in place just ten to fifteen years ago. British Wheelchair Basketball is the custodian for significant government and lottery investment into our major wheelchair basketball programmes such as the GB Performance Programme from UK Sport, our Uniting the Movement strategy for Sport England and our Inspire a Generation Programme, again for Sport England.

Along with the responsibility for the successful delivery of participation and performance programmes in line with the investment parameters, comes the requirement to ensure that British Wheelchair Basketball, as an organisation meets the contractual, governance and financial requirements in place by these funders. Predominately this is the mandatory requirement for the sport to meet the Code for Sport Governance framework. Without our continued compliance to this framework, the sport would be ineligible to access the funding which is so critical to delivering our talent pathways and growing sustainable grassroots participation.

Even though British Wheelchair Basketball is a small sport, the value of the funding we receive means that we must meet the same Code for Sport Governance standards as many larger sports. For a small, historically membership led organisation, this can understandably seem like a significant culture change, away from a familiar and known model which has previously served the sport.

As a Board we are acutely aware of the impact of this culture change, the most significant of which is that we have moved from a majority member elected Board structure to a combination of appointed non-executive directors, an independent chair and member elected representatives.

Although this structure change was mandatory and instigated through the introduction of the Code for Sports Governance in 2016 - seeing the appointment of our first independent Chair in 2018 - we are united in our commitment that this is absolutely the right direction for British Wheelchair Basketball and is critical to ensuring the long-term sustainability and financial health of our sport.

On reflection, and if we had the power to change history, the timing of this change could have been better. However, no one foresaw a world-wide pandemic, and therefore we were changing the bare bones of the sport without the ability to see and speak with our membership directly, who have always been and will remain the cornerstone of our sport.

I would therefore like to use this Welcome to introduce the Board, their areas of excellence and share the knowledge they individually bring to this incredible sport. Each member of our Board holds a deep sense of responsibility for the role they play as a custodian of the sport and influencing its future strategic direction. Our Board can be contacted directly and would value meeting and speaking with our membership directly - so if you see them at an event - please say hello and share with them your thoughts and reflections on wheelchair basketball and where you think it should and could flourish in the future:

- **Jules Parke-Robinson** (Appointed: July 2021) | Chair & Safeguarding Board Lead | Governance Specialist
- **Kirstin Furber** (Appointed: July 2019) | Senior Independent Non-Executive Director | HR Specialist
- **Emma Calvert** (Appointed: April 2022) | Independent Non-Executive Director & Chair of FRAG (Finance, Risk and Governance Committee) | Finance Specialist
- **Sam Whale** (Appointed: March 2017) | Independent Non-Executive Director & Chair of PAC (Performance Advisory Committee) | People Development Specialist
- **Kevin Analuwa** (Appointed: March 2023) | Independent Non-Executive Director | Inclusion and Diversity Board Champion
- **Tanya Harris** (Appointed: May 2020) | Independent Non-Executive Director | UK Anti-Doping Board Champion | Major Event Specialist
- **Craig Boyd** (Appointed: July 2019) | Independent Non-Executive Director | Elite Sport Specialist
- **Chris Hassell** (Elected: December 2020) | Sports Director | Club Development
- **Frances Kremarik** (Elected: December 2022) Sports Director | Officiating
- **Emma Foden** (Elected: December 2022) Sports Director | Events & Technical

We have also expressed our sincerest thanks to member elected Sports Director Dan Johnson, Non-executive director Jo Simpson and Non-Executive Director Philip Wilson, who each retired from the Board during 2022/23.

Alongside the cultural change at Board level, the last four years has also seen significant change to the landscape of wheelchair basketball as we worked to deliver our 2019-2024 strategy. Again, we recognise that significant change took place whilst the sport was suspended during COVID-19, with the sport returning to play alongside new structures, leagues and programmes.

This season marked the second year of the Women's Premier League and a renewal of the BBCs commitment to regularly stream league fixtures via its platform. As a movement for women's wheelchair basketball the league has been game changing, we now have more women playing more minutes, at a higher-level week in week out, than ever before. We can see this investment in talent development in our pathways as well as in the recently announced GB selection for the World Championships.

We are acutely aware that there is a growing demand for regular high-quality streaming of our domestic premier league, alongside the Women's Premier League coverage. Whilst we are committed to elevating all aspects of our sport, we are aware that this development will require significant time and investment to be able to deliver.

As a Board we are whole-heartedly committed to driving the sport forward, and very much feel that there is a renewed vigour within the sport to contribute and supports its growth. In addition to our major international competitions for our GB Teams, our focus for 2023-24 will be to:

- **Club Infrastructure:** Support the development of a healthy & sustainable UK club infrastructure (including EDI, Safeguarding, coach development, participation growth, planning),
- **Communication & Visibility**: To invest in better communication practices & systems across all of our networks,
- **Workforce & People:** To create & deliver a workforce plan (recruitment, development and retention of our officiating workforce), coach development & education.

Finally, the organisation itself has undergone significant change during 2022-23, with a key leadership change as Lisa Pearce departed to take a role in women's football and the NGB welcomed Justine Baynes as new CEO. The senior management team also welcomed Diccon Edwards into the role of Performance Director in July 2022, and Sam Rock as interim Participation Director in April 2022.

I'd like to express our thanks to Lisa Pearce for her service to the sport, and the changes she was instrumental in delivering during her tenure as CEO. She has handed over a financially sound organisation with huge potential.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims
British Wheelchair Basketball's charitable objectives are:

Providing opportunities for people with lower limb disabilities to participate in and enjoy sport through wheelchair basketball. Activities include the development in a community, school and university setting, developing facilitators and coaches, empowering people with disabilities at all ages to engage in sport and life, providing an inspirational group of role models and transforming lives.

Public benefit
The trustees have given due consideration to the Charity Commission published guidance on the operation of the public benefit requirement when reviewing our aims and objectives and in planning the charity's current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

STRATEGIC REPORT

Charitable activities and strategic objectives

2019 - 2024 Strategic Objective 1) World-Leading National Governing Body

Equality Diversity and Inclusion (EDI)
EDI continues to be a critical development area as we all work diligently to enable a sport where everyone can be their authentic selves and realise true inclusion.

British Wheelchair Basketball scored a C in the 2022-23 Sport Race Representation Index identifying areas of under-representation on the Board and within the talent/elite pathways as areas of improvement.

With the support of UK Sport, Sport England, and AKD Solutions British Wheelchair Basketball continued its work to develop our four-year Diversity Inclusion Action Plan (DIAP). The DIAP will be a significant tool to help us achieve our ambition to create a sport which is inclusive. Thank you to all of our members who have supported this work through taking part in the consultation survey.

We also welcomed the appointment of our Board Equality and Inclusion Champion and Non-Executive Director, Kevin Analuwa in March 2022. Kevin is a strong advocate for diversity, equity and inclusivity, having regionally led EDI initiatives at JP Morgan.

Anti-Doping
In April 2021 UK Anti-Doping published its new National Anti-Doping Policy along with the requirement that all NGB's formally demonstrate their compliance with the Policy as part of an Assurance Framework. The Framework consists of 24 requirement areas across the areas of Organisation and Governance, Legal and Education, Communications, Intelligence and Investigations, Education and Testing.

BWB have now met the Assurance Framework criteria for two consecutive years, and Anti-Doping continues to be a critical focus area from Board to performance to grassroots delivery. UK Anti-Doping were invited to our National Championships for a second year.

Diccon Edwards is now the Anti-Doping lead for the Sport.

Commercial Growth
We have continued to focus on nurturing BWB's existing commercial partnerships as well as forge new relationships, beneficial to the sport and our membership.

During 2022-23 we extended our partnership with Kukri and announced the sportswear manufacturer as our title sponsor for our Junior League, Elite 8's and Junior Championships. Alongside this we also renewed our Charity Partnership with world leading travel provider - ATPI Sports Events, for a further two years.
At the end of the financial year we finalised our partnership with the Motability Scheme, a relationship which aims to support the growth of wheelchair basketball across the UK and improve access to inclusive sports for disabled people, as well as increase awareness and understanding of the Motability Scheme

With Thanks/Recognition
BWB thanks its Principal funders UK Sport (World Class Programme), Sport England (Development and Talent Programmes), Sport England (Inspire A Generation), Sport England (Commonwealth Games), Kukri, Dynamik Sport Flooring, ATPI, Irwin Mitchell, Motability and Matsunaga. Without these contributions many of our current activities and success on the international stage would not be possible.

2019 - 2024 Strategic Objective 2) Double Participation & 3) Professional Domestic League

National Championships: In May 2022 we saw a welcome return of the British Wheelchair Basketball National Championships, hosted in London at University of East London. A hugely successful event, with all attending clearly delighted to be back at the Championships. The BBC once again streamed the Women's Premier League final, Junior League Final and Premier League finals via its online platform. Congratulations to all who took part. Championship winners were:

- **Premier Division:** London Titans
- **Division 1:** The Bears
- **Division 2:** Wakefield Whirlwinds
- **Division 3:** Mohawks
- **Junior League:** Wakefield Whirlwinds
- **Women's Premier League:** Loughborough Lightening

Inspire a Generation: In January 2022, Bradford Girl's Grammar school became the first school in the country to deliver Inspire a Generation courses. During the financial year, British Wheelchair Basketball awarded approximately 22 separate delivery/chair/league Sport England Grants to delivery partners across England.

School Games: The School Games returned in September 2022, in a new 3x3 format. Teams from England, Wales and Scotland took part with seven boys' teams and three girls' teams.

Final standings:
- **Girls:** England Purple (Gold) / England Green (Silver) / England Orange (Bronze), Wales (Fourth)
- **Boys:** England Orange (Gold) / England Green (Silver) / England Black (Bronze) / England Purple (Fourth) / Scotland Blue (Fifth) / Wales (Sixth) / Scotland White (Seventh)

2019 - 2024 Strategic Objective 3) World-Class High-Performance System

Commonwealth Games 2022: In August we celebrated the inaugural Commonwealth Games for Wheelchair Basketball, hosted in Birmingham in the new 3x3 format on a fully integrated programme with the running game. Three home nations were represented in wheelchair basketball (England, Scotland and Wales) with four teams in total competing.

Basketball Scotland hosted the qualifying tournament in April 2022, whereby Scotland Women and Northern Ireland men secured qualification to the Games, with England allocated two host nation slots for its men and women's teams.

The Games was an incredible experience and a real showcase for the sport with both England teams securing podium finishes and bronze medals.

Our Chair hosted our Royal Patron, The Duchess of Edinburgh and her husband, The Duke of Edinburgh, and family on the final day of wheelchair basketball competition.

We were delighted to hear in October 2022 confirmation that the 3x3 competition is also included in the 2026 Victoria Commonwealth Games roster.

Programme Staffing: Paris planning commenced in earnest during 2022-23 after a delayed start due to COVID-19 and Tokyo Paralympics. Most notable were the changes to the performance programme staffing, which included the recruitment of a new coaching team for both the Women and Men's squads with the appointments of **Miguel Vaquero Maestre** (women), and brother's **Bill and Joey Johnson** (Men).
Leading the Programme to Paris and beyond will be new Performance Director, **Diccon Edwards**, who has joined the programme from his previous role at UK Sport as Head of Coach Development.

Supporting the team, and overseeing our High-Performance Partnership relationships is **Nathan Payne,** who transitions to British Wheelchair Basketball from a long-term support role as performance analyst for the NGB. Appointed in March 2023, **Ryan Raghoo**, England and Wales Pathway Manager, will oversee the development of the England pathway and GB Academy.

World Championships: The unexpected news that the 2022 World Championships (originally scheduled for November 2022) would be delayed until June 2023 was initially met with disappointment as both teams had been focused and preparing for the November Championships. The June 2023 reschedule will see an unprecedented two major competitions being undertaken by the GB teams in the summer of 2023, with the European Championships & Paralympic qualifier scheduled for August 2023.

In hindsight, this delay has offered the Performance Programme the ability to embed the new coaching teams & systems, recruit and induct the support teams that will serve the GB teams, as well as offer the Performance Director the time to review and refine the new camp-based training approach following decentralisation.

It has also allowed our CEO, Justine Baynes (appointed Dec 2022), to attend the IWBF World Congress and undertake a review of our International Strategy alongside UK Sport.

Coach Education Programme: A key theme of the BWB's Performance Programme's Paris Strategy is the recognition of the critical need to develop domestic elite coaching talent. The new Level Three and Performance Pathway Coach Development Programme piloted in January 2023.

Two former GB athletes were appointed into coaching roles at two of the High-Performance Partnerships during 2022-23, totalling three former GB athletes involved in the programme - Ade Orogbemi (UEL), Caroline Matthews (Cardiff Met Archers) and George Bates (Loughborough Lightning).

Financial review

Financial health

The NGB's has continued to adopt a prudent approach to its financial planning during 2022-23 which has enabled it to complete the financial year with a small surplus position in unrestricted funds. During the financial year the sport invested unrestricted income into the running of its domestic leagues and competitions (including officiating, National & Junior Championships, and women's league), courses and education, and commercial development.

In line with budgets, the NGB also saw a £116,283 deficit in restricted funds across 2022-23. This planned for deficit enabled the NGB to reduce the brought forward balance of £468,793 in restricted funds to £352,510. The level of restricted funds held had previously increased due to the effect of the Covid-19 pandemic and the resulting limits to activities. With levels of activity now increasing, the trustees are satisfied that the NGB is on course to expend restricted funds as per its budgets.

Income for the year amounted to £1,804,585 (2022: £1,982,644) of which £163,118 (2022: £172,859) was unrestricted and £1,641,467 (2022: £1,809,785) was restricted. Total expenditure totalled £1,919,490 (2022: £1,705,830) of which £151,740 (2022: £65,036) was unrestricted and £1,767,750 (2022: £1,640,794) was restricted. A transfer totalling £10,000 was made from unrestricted funds to restricted funds in respect of a co-funding agreement (2022: £80,490 transfer from unrestricted to restricted funds).

At year end funds were held totalling £684,481 (2022: £799,386) of which £331,971 (2022: £330,593) was unrestricted and £352,510 (2022: £468,793) was restricted.

Reserves policy

The organisation's Reserves Policy is reviewed annually by the trustees to ensure that it is sufficient to the charity's needs and in line with any commitments and liabilities the charity holds. The trustees currently consider it sufficient to hold £280,000 in free reserves, which is equivalent to 3 months operational back-office expenditure per the 2023-24 budget. The trustees have also elected to designate a fund equivalent to this total to ensure that reserves are safeguarded.

Total free reserves (unrestricted reserves less the value of fixed assets) at 31 March 2023 amounted to £325,971. The trustees are therefore satisfied that sufficient reserves are currently held by the charity.

Financial Investment 2022-23

Our funders have also continued to demonstrate support, understanding and confidence in the NGB and our programmes, including:

- The financial year 2022-23 saw significant delays in programme activation due to staff recruitment challenges, notably with both the Sport England Uniting the Movement and Sport England Inspire a Generation strategies.
- Confirmation that the Sport England Inspire a Generation programme funding will be remodelled to include a sixth year.
- Confirmation of investment by Sport England into a Commonwealth Games Legacy Award, specifically focused on junior participation, junior club programme and junior sports development.
- Funding awarded to British Wheelchair Basketball to further projects around insurance, safeguarding and governance.

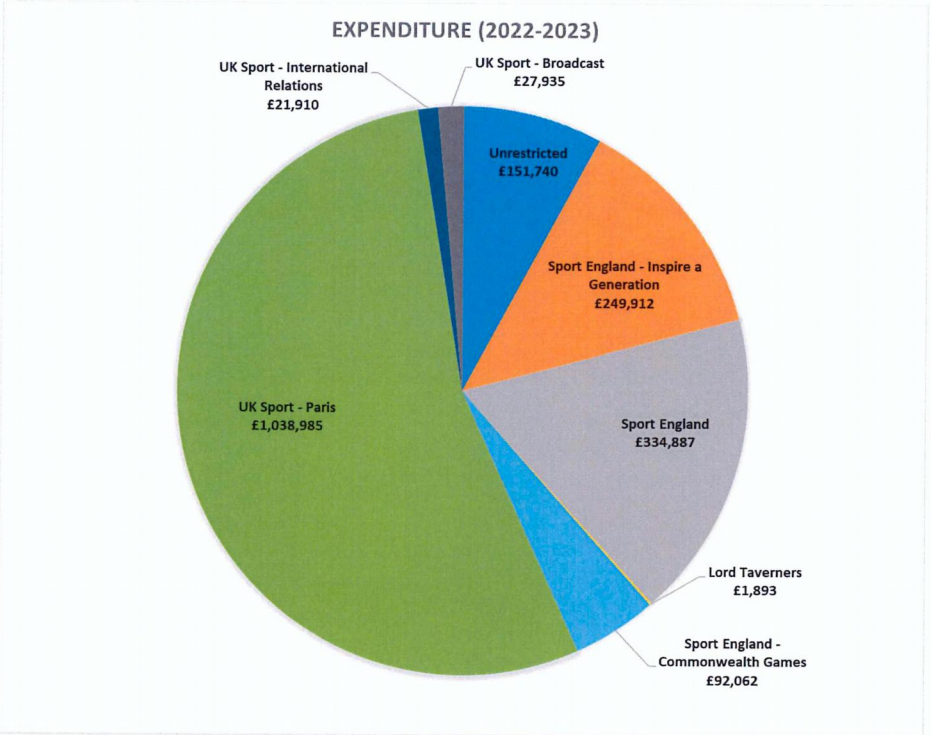
Going concern

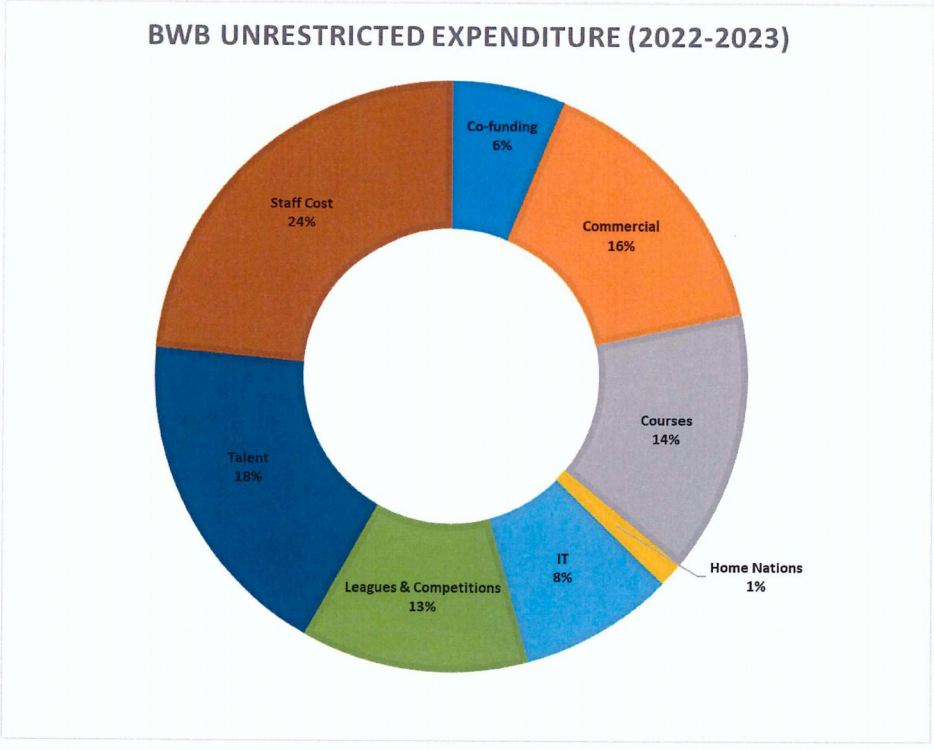
British Wheelchair Basketball has prepared a detailed cash flow forecast which shows that the organisation is able to operate and meet its liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

The organisation has considered scenarios which could impact its cash flow forecast, including reductions in future expected cash inflows as well as potential increases in expenditure.

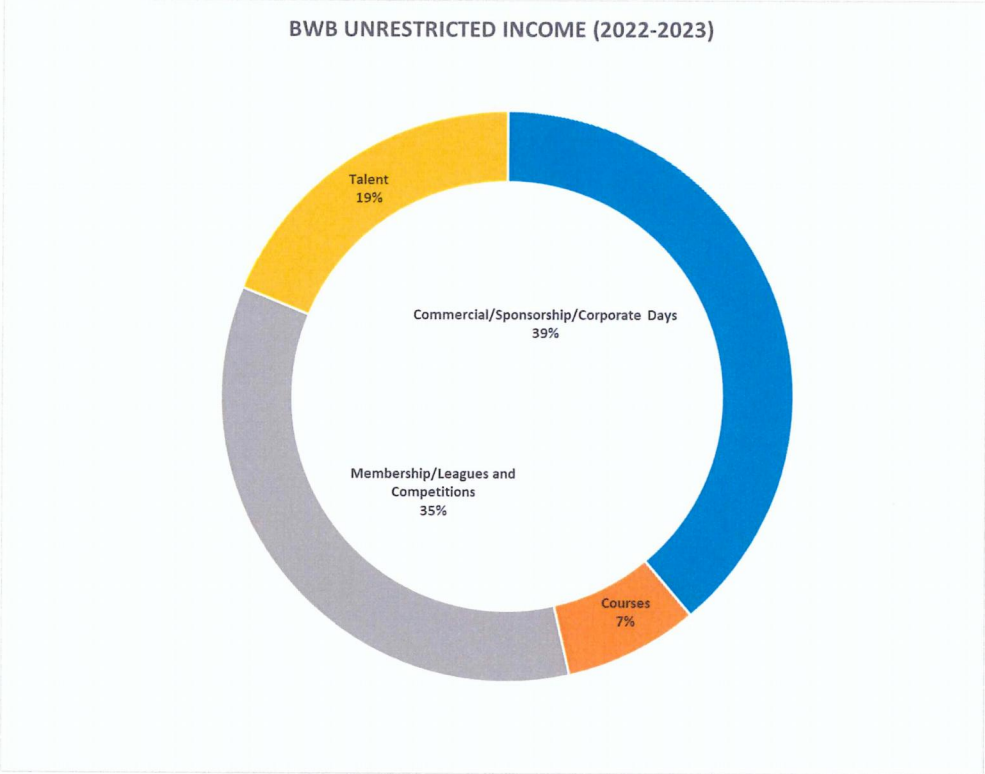
Following this assessment, the Directors reasonably expect the organisation will continue in existence for a period of at least 12 months from the date these financial statements are approved. Accordingly, the financial statements have been prepared on a going concern basis.

How our money is spent





Our unrestricted income



Future plans: 2023 and BEYOND

2023-24 will herald a period of exciting international competition as well as investment in critical development areas for the sport. These include:

- **World Leading National Governing Body** - Appraisal of communications processes and systems and review of their feasibility and customer journey experiences.

- **Double Participation - Junior Development Plan -** The development and delivery of a Junior Development Plan, based on an extensive insight project and digital strategy, which will focus on recruiting and retaining junior players into our sport to ensure the long-term sustainability of our club network and talent pathway.

- **Double Participation - People Plan/Workforce Education -** Rebuilding and growing our sport critical resource of officiating and refereeing workforce focusing on CPD and recruitment. Investing in the development of grassroots and elite level domestic coaching talent.

- **World-Class High-Performance System - Junior GB Competition returning -** The GB Junior Squads will be returning to competition in 2023 with the IWBF U25 Women's World Championships. The rebuilding of the GB Academy and preparation of both teams to return to competition and medal success will be a key theme for the GB programme in 2023/24.

- **World-Class High-Performance System - International Success** - To deliver international success at major international competition and secure qualification for both teams to the 2024 Paris Paralympic Games.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are recruited in line with the Board Recruitment and Selection Policy, which is through a public recruitment process, candidates are shortlisted, interviewed and appointments are made against a skills matrix led by the Board Nominations committee.

Up to a third of Board members can be member appointed, and a minimum of a third of Board must be female. (A minimum of 25% of the Board are independent persons with an interest in sport and who bring a range other skills and expertise relevant to management of companies and charities aligned to the Board's Recruitment and Selection Policy skills matrix.)

All trustees are inducted into the organisation and provided with training following suitable needs assessment.

Arrangements for setting key management personnel remuneration

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up. The trustees do not receive any remuneration. The remuneration of the Chief Executive Officer and senior team is approved by the Board on the recommendation of the Nominations committee.

Governance statement

Trustees

- Jules Parke-Robinson, Chair
- Emma Calvert, Treasurer (Independent) (Appointed - 27.04.22)
- Jo Simpson, Treasurer (Independent) (Retired - 30.04.22)
- Tanya Harris, Member (Independent)
- Kevin Analuwa, Member (Independent) (Appointed - 08.03.23)
- Samuel Whale, Member (Independent)
- Dr Craig Boyd, Member (Independent)
- Kirstin Furber, Member (Independent)
- Professor Philip Wilson, Member (Independent) (Retired - 31.10.22)
- Chris Hassell, Member
- Daniel Johnson, Member (Retired - 07.12.22)
- Frances Kremarik, Member (Elected - 08.03.23)
- Emma Foden, Member (Elected - 08.03.23)

Other officers

- HRH The Duchess of Edinburgh GCVO, Patron
- Sir Philip Craven MBE, Honorary President
- Rt Hon. Kate Hoey MP, Honorary Vice President
- Richard Gamble. Honorary Vice President
- Adedoyin Adepitan MBE, Honorary Junior Programme President

Senior management personnel

- Lisa Pearce, CEO (Resigned – 21.10.22)
- Justine Baynes, CEO (Appointed – 05.12.22)
- Jo Richards, Participation Director
- Samantha Rock, Interim Participation Director
- Diccon Edwards, Performance Director (Appointed – 01.07.22)
- Lesley Pilling, Operations Director

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Organisational structure

An Executive Board of Trustee's has overall responsibility for the Charity. With the exception of the Patron, the Honorary President, the Honorary Vice Presidents and the Honorary Junior Programme President, members of the Executive Board of Trustee's are registered as trustees with the Charity Commission and as directors at Companies House.

Day to day management is delegated to the Chief Executive Officer, who is an employee. The organisation has two directorates; Performance and Participation. These directorates are responsible for the delivery of organisation's strategy. We are indebted to the support of HRH The Duchess of Edinburgh as our Royal Patron who continues to represent and support us. We would like to recognise our historical Honorary Presidents and Honorary Vice Presidents Richard Gamble, Richard Callicott OBE, Sir Philip Craven MBE, Ade Adepitan MBE, and Kate Hoey MP.

Annual General Meeting

The NGB's Annual General Meeting took place on the 7th December 2022 at 7pm. The AGM was hosted virtually. Member elections were completed with four candidates standing for two posts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07614906 (England and Wales)

Registered Charity number
1144808

Registered office
Sportpark
3 Oakwood Drive
Loughborough
Leicestershire
LE11 3QF

Auditors
Sedulo Audit Limited
Statutory Auditors
605 Albert House
256-260 Old St
London
EC1V 9DD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sedulo Audit Limited, appointed during the financial year will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 21/11/2023 and signed on the board's behalf by:

Jules Parke-Robinson

.....
Jules Parke-Robinson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

Opinion

We have audited the financial statements of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud
The primary responsibility for the prevention and detection of fraud rests with directors and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Diccon Thornely (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
605 Albert House
256-260 Old St
London
EC1V 9DD

Date: 22/11/23

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	*Restated* 31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	13,528	1,626,345	1,639,873	1,809,030
Charitable activities	5				
League and competition		54,775	6,000	60,775	53,498
Coaching, training and development		42,968	-	42,968	52,856
Other contributions		10,747	9,122	19,869	27,377
Other trading activities	4	41,100	-	41,100	39,883
Total		163,118	1,641,467	1,804,585	1,982,644
EXPENDITURE ON					
Raising funds	6	5,172	4,726	9,898	16,585
Charitable activities	7				
League and competition		76,320	263,545	339,865	304,067
Coaching, training and development		70,248	1,499,479	1,569,727	1,385,178
Total		151,740	1,767,750	1,919,490	1,705,830
NET INCOME/(EXPENDITURE)		11,378	(126,283)	(114,905)	276,814
Transfers between funds		(10,000)	10,000	-	-
NET MOVEMENT IN FUNDS		1,378	(116,283)	(114,905)	276,814
RECONCILIATION OF FUNDS					
Total funds brought forward		330,593	468,793	799,386	522,572
TOTAL FUNDS CARRIED FORWARD		331,971	352,510	684,481	799,386

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

The notes form part of these financial statements

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	*Restated* 31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	6,000	-	6,000	8,000
CURRENT ASSETS					
Debtors	14	5,093	-	5,093	43,047
Cash at bank and in hand		497,872	421,401	919,273	946,526
		502,965	421,401	924,366	989,573
CREDITORS					
Amounts falling due within one year	15	(176,994)	(68,891)	(245,885)	(198,187)
NET CURRENT ASSETS		325,971	352,510	678,481	791,386
TOTAL ASSETS LESS CURRENT LIABILITIES		331,971	352,510	684,481	799,386
NET ASSETS		331,971	352,510	684,481	799,386
FUNDS	17				
Unrestricted funds				331,971	330,593
Restricted funds				352,510	468,793
TOTAL FUNDS				684,481	799,386

The financial statements were approved by the Board of Trustees and authorised for issue on 21/11/2023 ..... and were signed on its behalf by:

Jules Parke-Robinson

.....
Jules Parke-Robinson - Trustee

The notes form part of these financial statements

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(27,253)	219,752
Net cash (used in)/provided by operating activities		(27,253)	219,752
Cash flows from investing activities			
Sale of tangible fixed assets		-	(111)
Net cash provided by/(used in) investing activities		-	(111)
Change in cash and cash equivalents in the reporting period		(27,253)	219,641
Cash and cash equivalents at the beginning of the reporting period		946,526	726,885
Cash and cash equivalents at the end of the reporting period		919,273	946,526

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(114,905)	276,814
Adjustments for:		
Depreciation charges	2,000	2,780
Loss on disposal of fixed assets	-	111
Decrease/(increase) in debtors	37,954	(1,416)
Increase/(decrease) in creditors	47,698	(58,537)
Net cash (used in)/provided by operations	(27,253)	219,752

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	946,526	(27,253)	919,273
	946,526	(27,253)	919,273
Total	946,526	(27,253)	919,273

The notes form part of these financial statements

1. CHARITY STATUS

Great Britain Wheelchair Basketball Association is a charitable company limited by guarantee registered in England and Wales with registered company number 07614906 and charity number 1144808. The address of the registered office is Sportpark, 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in sterling, which is the functional and presentational currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern
BWB have prepared a detailed cash flow forecast that shows the organisation is able to operate and meet is liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies
Legacies are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a legacy is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable
Income from government and other grants, whether 'capital' grants or 'revenue' grants, are reconsider when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

continued...

2. ACCOUNTING POLICIES - continued

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost or value of wheelchairs purchased for international team members or donated under sponsorship agreements has been written off as incurred.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Computer equipment	25% on reducing balance

Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs:

	2023	*Restated* 2022
League and competition	8%	11%
Coaching, training and development	92%	89%

continued...

2. ACCOUNTING POLICIES - continued

Debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtor.

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand include cash and short term highly liquid investment with a maturity of three months or less from the date of acquisition or opening or a deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer in funds to a third party and the mount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at the settlement amount due.

Financial instruments
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are wholly recognised at transaction value and subsequently measured at settlement value.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases
Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Taxation
The charity is exempt from corporation tax on its charitable activities.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	*Restated* 31.3.22 Total funds £
Donations	5,000	-	5,000	-
Government grants	-	1,626,345	1,626,345	1,809,030
Donated services and facilities	8,528	-	8,528	-
	13,528	1,626,345	1,639,873	1,809,030

continued...

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.23	*Restated* 31.3.22
	£	£
Sport England - Whole Sport Plan	396,399	346,458
Sport England - IAG	192,886	194,977
Sport England - CWG	94,090	31,364
UK Sport - World Class Performance	896,470	1,162,131
UK Sport - Governance	15,000	-
UK Sport - International Relations	31,500	24,500
UK Sport – Broadcast	-	49,600
	1,626,345	1,809,030

Government funding grants are received from UK Sport for the World Class Performance programme and Sport England for the grassroots development of the sport and for building capability.

4. OTHER TRADING ACTIVITIES

	31.3.23	*Restated* 31.3.22
	£	£
Corporate and commercial	41,100	39,883

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	*Restated* 31.3.22
	£	£
League and competition	60,775	53,498
Coaching, training and development	42,968	52,856
Other contributions	19,869	27,377
	123,612	133,731

6. RAISING FUNDS

Raising donations and legacies

	31.3.23	*Restated* 31.3.22
	£	£
Corporate and commercial	9,898	16,585

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs (see note 8)	Total 31.3.23 £	*Restated* Total 31.3.22 £
League and competition	297,963	41,902	339,865	304,067
Coaching, training and development	1,087,847	481,880	1,569,727	1,385,178
	1,385,810	523,782	1,909,592	1,689,245

8. SUPPORT COSTS

	Total 31.3.23 £	*Restated* Total 31.3.22 £
Audit fees	12,000	12,000
Accountancy fees	12,171	12,289
Bad debts	1,013	-
Bank charges	3,427	751
Board costs	6,717	1,399
Depreciation – owned assets	2,000	2,780
Equipment costs	6,150	9,644
Insurance	19,832	15,978
IT and admin costs	20,158	26,126
Legal and professional	5,594	-
Loss on foreign exchange	72	271
Deficit on disposal of fixed assets	-	111
Marketing	52,914	51,310
Operating leases	25,982	15,847
Other costs	169	6
Other staff costs	19,875	5,802
Postage and stationery	530	15
Research and development	21,797	7,011
Safeguarding	3,583	-
Support staff	303,947	335,356
Telephone	1,621	3,571
Travel and subsistence	4,230	8,930
	523,782	509,197

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23 £	*Restated* 31.3.22 £
Audit fees	12,000	12,000
Accountancy fees	12,171	12,289
Depreciation - owned assets	2,000	2,780
Operating leases	25,982	15,847
Deficit on disposal of fixed assets	-	111

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity made the following transactions with trustees:

Emma Calvert: £104 (2022: £nil) of expenses were reimbursed to Emma Calvert during the year.

Tanya Harris: £112 (2022: £nil) of expenses were reimbursed to Tanya Harris during the year.

Chris Hassell: £294 (2022: £nil) of expenses were reimbursed to Chris Hassell during the year.

Jules Parke-Robinson: £326 (2022: £1,398) of expenses were reimbursed to Jules Parke-Robinson during the year.

Samuel Whale: £409 (2022: £nil) of expenses were reimbursed to Samuel Whale during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2022: £nil). No trustees have received any other benefits from the charity during the year (2022: £nil).

11. STAFF COSTS

	2023	*Restated* 2022
	£	£
Wages and salaries	576,892	589,679
Social security costs	65,444	62,396
Pension costs	12,487	14,621
	654,823	666,696

The charity considers its key management personnel to comprise the Chief Executive Officer, Participation Director, Performance Director and Operations Director.

The total employment benefits, including employer pension and national insurance contributions, of those Key Management Personnel were £ 317,971 (2022: £303,891) incurred by 6 (2022: 5) members of staff.

The average monthly number of employees during the year was as follows:

	2023	*Restated* 2022
Staff	13	13

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	*Restated* 2022
£60,001 - £70,000	1	-
£70,001 - £80,000	1	1
£80,001 - £90,000	-	-
£90,001 - £100,000	-	1

continued...

11. STAFF COSTS - continued

13 (2022: 13) of the total employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,487 (2022: £14,621).
During the year, the charity made no redundancy and/or termination payments (2022: £5,440).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	*Restated* Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,809,030	1,809,030
Charitable activities			
League and competition	53,498	-	53,498
Coaching, training and development	52,856	-	52,856
Other contributions	26,622	755	27,377
Other trading activities	39,883	-	39,883
Total	172,859	1,809,785	1,982,644
EXPENDITURE ON			
Raising funds	16,585	-	16,585
Charitable activities			
League and competition	18,034	286,033	304,067
Coaching, training and development	30,417	1,354,761	1,385,178
Total	65,036	1,640,794	1,705,830
NET INCOME	107,823	168,991	276,814
Transfers between funds	(80,490)	80,490	-
NET MOVEMENT IN FUNDS	27,333	249,481	276,814
RECONCILIATION OF FUNDS			
Total funds brought forward	303,260	219,312	522,572
TOTAL FUNDS CARRIED FORWARD	330,593	468,793	799,386

continued...

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	104,503
DEPRECIATION	
At 1 April 2022	96,503
Charge for year	2,000
At 31 March 2023	98,503
NET BOOK VALUE	
At 31 March 2023	6,000
At 31 March 2022	8,000

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	*Restated* 31.3.22 £
Trade debtors	5,093	30,899
Grants receivable	-	10,000
VAT	-	2,148
	5,093	43,047

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	*Restated* 31.3.22 £
Trade creditors	114,253	85,873
Social security and other taxes	21,763	23,340
VAT	2,204	-
Other creditors	3,141	3,449
Accrued expenses	104,524	85,525
	245,885	198,187

continued...

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	*Restated* 31.3.22
	£	£
Within one year	8,538	8,538
Between one and five years	-	-
In more than five years	-	-
	8,538	8,538

17. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	80,593	(28,622)	51,971
Designated	250,000	30,000	280,000
	330,593	1,378	331,971
Restricted funds			
Equipment	696	(175)	521
World Class Performance	245,447	(136,398)	109,049
International Relations	23,861	12,594	36,455
Lord's Taverners	1,893	(1,893)	-
NGB Whole Sport Plan	28,581	61,522	90,103
Sports Aid	1,425	-	1,425
IAG	111,071	(47,026)	64,045
Commonwealth Games	26,320	8,028	34,348
Broadcast	29,499	(27,935)	1,564
Governance	-	15,000	15,000
	468,793	(116,283)	352,510
TOTAL FUNDS	799,386	(114,905)	684,481

continued...

17. MOVEMENT IN FUNDS - continued

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

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General fund	(40,000)	163,118	(151,740)	(28,622)
Designated fund	30,000	-	-	30,000
	(10,000)	163,118	(151,740)	1,378
Restricted funds				
Equipment	-	-	(175)	(175)
World Class Performance	-	902,592	(1,038,990)	(136,398)
International Relations	-	34,498	(21,904)	12,594
Lord's Taverners	-	-	(1,893)	(1,893)
NGB Whole Sport Plan		396,400	(334,878)	61,522
IAG	10,000	192,886	(249,912)	(47,026)
Commonwealth Games	-	100,091	(92,063)	8,028
Broadcast	-	-	(27,935)	(27,935)
Governance	-	15,000	-	15,000
	10,000	1,641,467	(1,767,750)	(116,283)
TOTAL FUNDS	-	1,804,585	(1,919,490)	(114,905)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	53,260	27,333	80,593
Designated	250,000	-	250,000
	303,260	27,333	330,593
Restricted funds			
Equipment	847	(151)	696
World Class Performance	86,496	158,951	245,447
International Relations	18,411	5,450	23,861
Lord's Taverners	1,893	-	1,893
NGB Whole Sport Plan	43,713	(15,132)	28,581
Sports Aid	1,425	-	1,425
IAG	66,527	44,544	111,071
Commonwealth Games	-	26,320	26,320
Broadcast	-	29,499	29,499
	219,312	249,481	468,793
TOTAL FUNDS	522,572	276,814	799,386

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Transfers	Incoming resources	Resources expended	*Restated* Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	(80,490)	172,859	(65,036)	27,333
Restricted funds				
Equipment	-	-	(151)	(151)
World Class Performance	-	1,232,892	(1,073,941)	158,951
International Relations	-	24,500	(19,050)	5,450
NGB Whole Sport Plan		346,942	(362,074)	(15,132)
IAG	80,490	124,487	(160,433)	44,544
Commonwealth Games	-	31,364	(5,044)	26,320
Broadcast	-	49,600	(20,101)	29,499
	-	1,890,275	(1,640,794)	249,481
TOTAL FUNDS	-	1,982,644	(1,705,830)	276,814

The specific purposes for which the funds are to be applied are as follows:

World Class Performance Programme funded by UK Sport:
A programme funding the preparation and competition costs of the GB Wheelchair Basketball teams to enable them to compete at a world class standard in international basketball events.

International Relations funded by UK Sport:
A grant to specifically fund the costs incurred by UK representatives of wheelchair basketball in attending international meetings of the sport.

Lord's Taverners Fund:
To support Junior Development across the UK.

NGB Whole Sport Plan funded by Sport England:
A programme to deliver a Whole Sport Plan, focusing on developing the sport at grass roots level.

Backing the Best funded by SportsAid:
A project to help young athletes succeed.

Inspire A Generation funded by the National Lottery/Sport England:
A programme seeking to bring to local communities a greater breadth of opportunity for people to access and play the sport of wheelchair basketball.

Governance funded by UK Sport:
A programme to improve the charity's risk management, governance and safeguarding.

Designated Funds
The board has elected to designate a fund of £250,000 in order to ensure there are funds to meet working capital requirements.

continued...

18. OTHER FINANCIAL COMMITMENTS

The organisation has entered into high performance programme agreements with a number of universities. The maximum amount of this commitment is £212,917 (2022: £317,917).

19. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Loughborough University
Joanne Simpson, who served as treasurer and independent trustee until 30 April 2022, is connected to Loughborough University who charged rent and services to Great Britain Wheelchair Basketball Association in the sum of £110,922 (2022: £122,126).

At the balance sheet date the amount due to Loughborough University was £18,436 (2022: £3,000)

Express Coaching
Joanne Richards, a member of key management personnel, is connected to Express Coaching Services Ltd through a close family relationship to a beneficial owner. Express Coaching Services Ltd charged the charity for coaching services and training in the sum of £9,709 (2022: £2,640).

At the balance sheet date the amount due to Express Coaching Services Ltd was £576 (2022: £nil)

20. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 10 (2022: 9) guaranteeing members.

21. PRIOR YEAR ADJUSTMENT

The amounts for the prior year have been adjusted for misallocation of support and activity costs on the Statement of Financial Activities. The adjustment included the reallocation of £524,651 of support costs to the relevant charitable activities as per the 'Allocation and apportionment of costs' policy outlined on page 19 of these statements. The adjustment also included the reallocation of £72,181 of charitable activity costs from the 'Events' to the 'League and competition' activity.

	Previous Year 2022 £	Restated Year 2022 £	Adjustment £
Expenditure			
League and competition	160,305	304,067	143,762
Coaching, training and development	932,108	1,385,178	453,070
Events	72,181	-	(72,181)
International representation	549	-	(549)
Support costs	311,556	-	(311,556)
Other costs	4,924	-	(4,924)
Governance costs	204,731	-	(204,731)
Depreciation	2,780	-	(2,780)
Profit on fixed assets disposals	111	-	(111)
	1,689,245	1,689,245	-

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

England & Wales - Charity number 1144808

Accounts

REGISTERED COMPANY NUMBER: 07614906 (England and Wales)
REGISTERED CHARITY NUMBER: 1144808

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

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GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

STRATEGIC REPORT

Welcome From the Chair



It is a true delight to write this welcome with our sport having returned to wheelchair basketball courts across the UK, and week-in-week-out competition and training taking place following the 18-month hiatus during the pandemic.

Not only has the sport returned, but the strength of our return is testament to the resilience, creativity and determination of our community which resolutely kept their clubs and members engaged despite uniquely challenging circumstances.

As an organisation, the period of suspension provided an opportunity to reflect on the journey the sport has travelled, but also to instigate some of the key development areas of our strategic plan to facilitate future growth.

As a Board, it is key that we continuously work to future proof the sport through overseeing the delivery of our strategic plan. The role of the British Wheelchair Basketball Board is also to check and challenge the organisation's executive and ensure that we keep sight of our mission to transform people's lives through wheelchair basketball.

The period between April 2021 to March 2022 has offered many significant moments for us to publicly outline our collective ambition to break new ground for para-sport in the UK. We will go into greater detail on these individual areas within this annual report, but to summarise some key highlights include:

World-Class National Governing Body: Attracting new investment into the sport

- Welcome of four new High-Performance Partners in April 2021 bringing in £1.2M investment into the sport
- Announcement of new four-year commercial partner Irwin Mitchell in April 2021- Official supplier of wealth management

Double Participation: Attract and retain new participants to the sport

- Return to competitions in September 2021 saw 81% participation in BWB's National Leagues against pre-pandemic figures
- IAG Programme launch in Finsbury Park supported by BWB's Royal Patron the Countess of Wessex.

Professional Domestic League

- Announcement of four franchise Women's Premier League Teams in April 2021 – Worcester Wolves, Loughborough Lightning, East London Phoenix, Cardiff Met Archers
- In January 2022 over 4.5 thousand people watched the BBC/YouTube streamed first game of the Women's Premier League season, with an eight game BBC deal announced.

World-Class High-Performance System:

- The GB Men's Team bought home a bronze medal from Tokyo 2020, as both teams demonstrated their commitment and passion competing under hugely testing circumstances.
- Just four months after Tokyo 2020 both GB teams were back on court for the Madrid Europeans, with COVID-19 still prominent at the competition both teams bought home silver medals.
- Significant international influence by British Wheelchair Basketball during 2021 to support our International Federation meet its eligibility requirements for the sport to remain in the Paralympic Movement.

World-Class National Governing Body

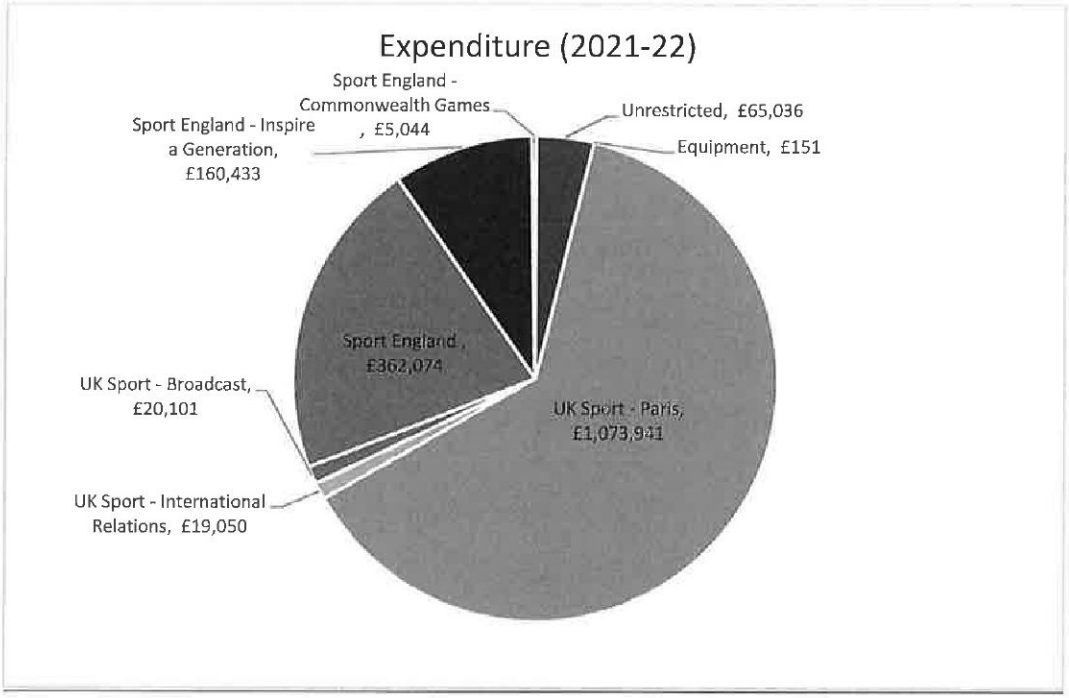
Financial Health

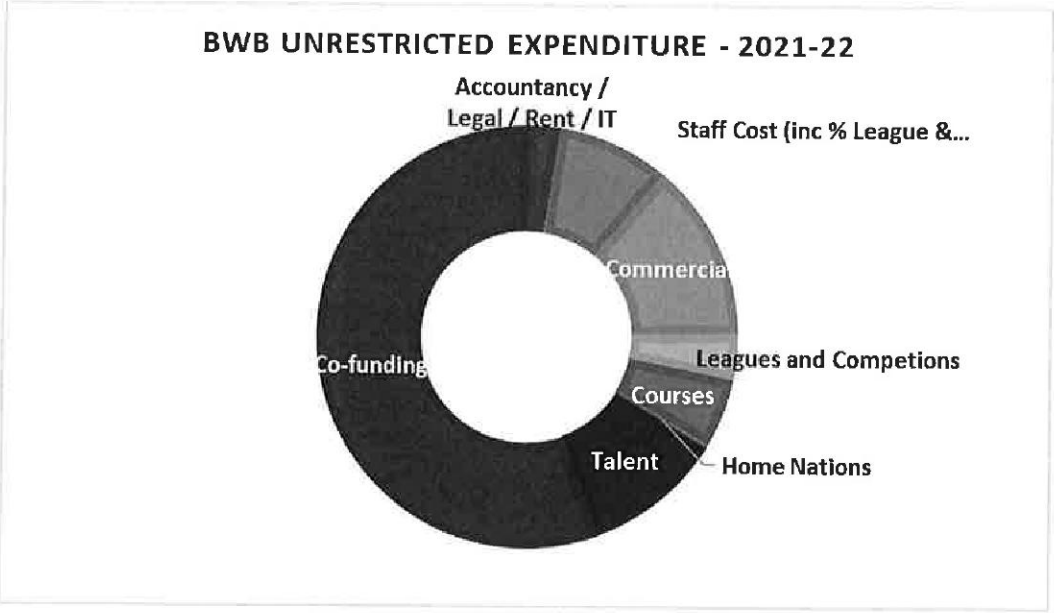
The NGB's prudent approach to its financial planning during 2021-22 has enabled it to complete the financial year in a surplus position for unrestricted funds of £28,579. This surplus will now support the organisation's plans to reinvest and grow as it begins to rebuild following a period of caution during COVID-19. Growth plans include home country participation development as well as commercial relationship investment.

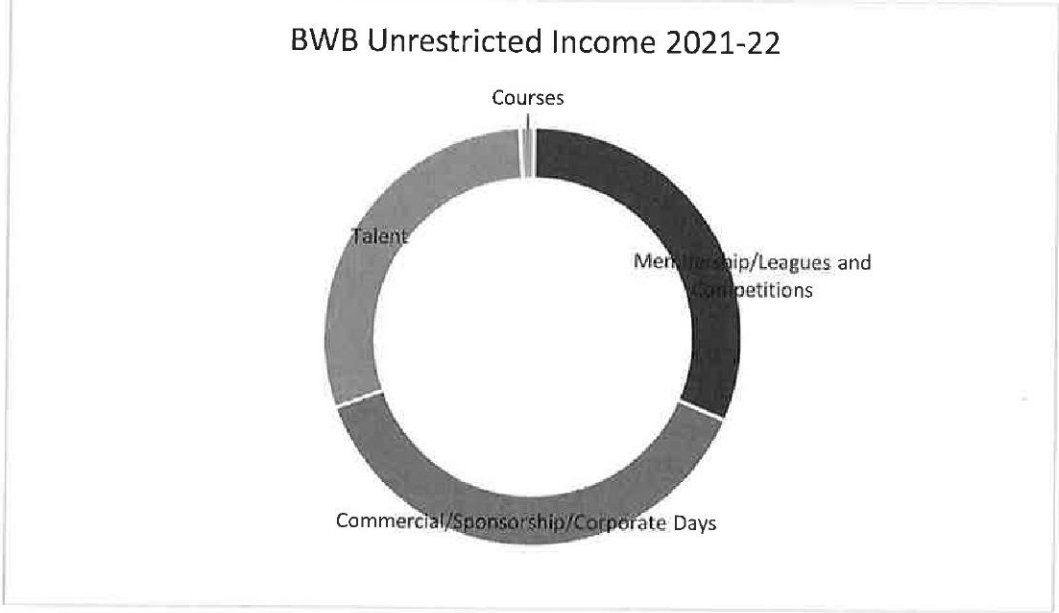
Our funders have also continued to demonstrate support, understanding and confidence in the NGB and our programmes, including:

- Review and remodel of the IAG programme to recognise and address socio economic challenges including increased venue hire costs.
- Confirmation of five-year funding award for Sport England System and Governance, and three-year funding for Talent.
- Funding flexibility to support organisation whilst it navigated COVID-19.
- UK Sport Major Events investment in broadcast of Women's Premier League.

How our money is spent:




BWB UNRESTRICTED EXPENDITURE - 2021-22
Accountancy / Legal / Rent / IT
Staff Cost (inc % League &...
Commercia
Leagues and Competions
Courses
Home Nations
Talent
Co-funding


BWB Unrestricted Income 2021-22
Courses
Talent
Commercial/Sponsorship/Corporate Days

Equality Diversity and Inclusion (EDI)

EDI continues to be a critical development area as we all work diligently to enable a sport where everyone can be their authentic selves and realise true inclusion.

British Wheelchair Basketball scored a C in the 2021 Sport Race Representation Index identifying areas of under-representation on the Board and within the talent/elite pathways as areas of improvement, but with the NGB staff team scoring an A.

Within the wider sport analysis of our participation data has underpinned our key development drivers with identified under-representation of ethnically diverse individuals and female participants within workforce (coaching and officiating) and female talent pathways.

Towards the end of the financial year BWB commissioned, with the support of UK Sport and Sport England, AKD Solutions to work with the sport to develop our four-year Diversity Inclusion Action Plan (DIAP). The DIAP will be a significant tool to help us achieve our ambition to create a sport which is inclusive. Thank you to all of our members who have supported this work through taking part in the consultation survey.

Anti-Doping

In April 2021 UK Anti-Doping published its new National Anti-Doping Policy along with the requirement that all NGB's formally demonstrate their compliance with the Policy as part of an Assurance Framework. The Framework consists of 24 requirement areas across the areas of Organisation and Governance, Legal and Education, Communications, Intelligence and Investigations, Education and Testing.

In December 2021 the Board formally approved BWB's new Anti-Doping Policy which was published to our website in January 2021.

Commercial Growth

Despite challenging economic circumstances, BWB Welcomed Irwin Mitchell as a new commercial partner in April 2021. The four-year deal announced Irwin Mitchell as the sports official partner for Wealth Management.

We have also agreed a four-year extension with Matsunaga as our Performance Sports Chair provider which will now provide access to world-class sports chairs for our senior elite athletes and also to those within our talent pathway.

The increased public profile of the sport, through the launch of Women's Premier League has opened several opportunities for the sport to form relationships with new prospective commercial partners. This work was supported by strong media interest/coverage, broadcast announcements, public advocates and social analytics.

Infrastructure and Leadership

British Wheelchair Basketball would like to thank David Kingstone (Non-Executive Sports Director) and Graham Arthur (Non-Executive Director) for their service to the NGB during their tenure to the Board. We wish them every success in the future.

With Thanks/Recognition

BWB thanks its Principal funders UK Sport (World Class Programme), Sport England (Development and Talent Programmes), Sport England (Inspire A Generation), Sport England (Commonwealth Games), Dynamik Sport Flooring, ATPI, Irwin Mitchell and Matsunaga. Without these contributions many of our current activities and success on the international stage would not be possible.

Doubling Participation

Return to Sport

The 2nd October 2021 was a welcomed date as BWB's National Leagues returned to competition with the Sussex Bears taking on the Bears in a Division 2 fixture.

We are incredibly proud to report a return rate of 81% participation in BWB's National Leagues against pre-pandemic figures which includes the registration of six new teams - Mohawks 3, Southport Wheelchair Basketball Club, Aces 2, Black Country Knights, Lothian Phoenix 2, Thames Valley Kings 3.

The postponed 2020 School Games took place on the 4th and 5th of August at Loughborough University with 11 teams competing (7 x male / 4 x female). Congratulations to all athletes that participated and to the winning teams England South (M) and England North (W).
The strength of the return to competition in the new 3x3 format is a testament to the hard work and creativity of our club network to keep their membership engaged and active throughout the pandemic.

SE Five Year Strategy

In March 2022 Sport England publicly confirmed British Wheelchair Basketball as one of its first group of 43 partners to receive investment to support the delivery of system-wide change and help tackle inequality in sport.

Key objectives of BWB's five-year Sport England #UnitingTheMovement Strategy include:

- Public profiling of sport to create awareness of opportunity and transform public perception of inclusive sport
- Recruitment, activation and training of new partnership network to support delivery of sport
- Support our club infrastructure as we rebuild from COVID-19
- Recruit more females and individuals from ethnically diverse backgrounds into workforce roles
- Grow capacity of the NGB to safeguard and provide a robust and sustainable infrastructure
- Develop and recruit a Board that is representative of the communities we serve
- To recruit more female participants from ethnically diverse backgrounds into the talent pathway.

Inspire a Generation

The Inspire a Generation programme hit the headlines again in May 2021 as our Royal Patron, the Countess of Wessex, publicly launched the participant recruitment campaign. Taking place mid pandemic on the outdoor courts of Finsbury Park, the Countess was joined by local school children and IAG activators (and mentor) to raise awareness for this new community participation programme.

The programme will continue to be funded for three more financial years, as Sport England remains committed to supporting British Wheelchair Basketball to bring to life a mass participation programme that will tackle barriers to participation and welcome a new generation of wheelchair basketball player into our community.

Working alongside our funding partner to continuously reflect and evaluate, the programme has reviewed challenges presented as a direct result of the pandemic, most significant of which was the rising cost of facility hire and launched a new wave of Local Delivery Partner recruitment in March 2022.

Investing in Workforce

BWB remained committed to supporting the professional development of its community and enable progression into workforce roles, specifically offering avenues for clubs to progress their own volunteers into coaching and officiating positions. The sport experienced a reduced return to sport for workforce (officials) following the pandemic and is an identified area for training, recruitment and development into 2022 and beyond.

Investment into this area during 2021/22 included the following:

- **Level 1 Assistant Coach Award & Level 2 Coach Award (1st 4Sport)** - Developed and launched blended learning courses available from June 2021.
- **Level 3 Coaching Award** - Development of a Level 3 Coaching Award (Wheelchair Basketball) to be available later in 2022.
- **Officiating** - Commission of specialist elearning provider to create online training for table officiating which will support clubs develop their officiating resource.
- **Level 2 Referee Award (Wheelchair Basketball)** - The development of this qualification will support the recruitment of specifically qualified referees into the sport.

Professional Domestic Leagues

BWB National League

All three British Wheelchair Basketball National Leagues returned to competition in 2021-22 with 54 teams competing within National League against a pre-pandemic figure of 58.

Women's League returned in its three-round format with the teams this year being hosted by the High-Performance Partnerships, with round 1 hosted by Loughborough University, round two by University of East London and round three by the University of Worcester.

Junior League also made a welcome return with three rounds commencing in October 2021 and Elite 8's scheduled for April 2022.

We would like to thank the participants of all BWB Leagues for their respect and adherence to British Wheelchair Basketball's Return to Play guidance as the sport transitioned through the different stages during its return.

Women's Premier League

In April 2021 British Wheelchair Basketball, in partnership with the newly formed High-Performance Partnerships, announced the launch of the first ever Women's Premier League. It marked not only a historic moment for wheelchair basketball, but also a ground-breaking moment for team para-sport in the UK, providing professionalised training and competition environments for elite women's wheelchair basketball teams.

An integral part of the NGB's UK Sport Paris Strategy, the formation of the League is designed to provided sustained high-level week-in-week-out competition exposure for our current and upcoming elite female talent. Within the franchise environments the athletes will have regular access to world-class training facilities, as well as professional wheelchair basketball coaches and sports science and sports medicine teams. Athlete development within the franchise environments will be overseen by the BWB Performance Programme staff to enable a synergy between professional club environment and national team requirements, as well as talent identification and progression.

The first Women's Premier League squads were announced in November 2021, with an eight-game BBC broadcast deal confirmed in January 2022 prior to the first league games hitting the court later in the month.

This League is laying the foundations for the introduction of the UKs men's professional league post Paris 2024.

BUCS

2021-22 marked wheelchair basketball's inaugural year as a British Universities & Colleges Sport (BUCS) sport, the first fully inclusive sport to be featured within its programme of sports. Eight university teams competed from Durham, Hull, Nottingham, Loughborough, Worcester, Cardiff, Brunel, and UEL.

On the 23rd March 2022 the sport was included in BUCS Big Wednesday hosted at the University of Nottingham, with Cardiff Met and the University of Nottingham progressing to the first ever BUCS final. Congratulations to all teams who competed in the 2021-22 league and to ultimate league winners the University of Nottingham.

The inclusion of wheelchair basketball as a BUCS sport is a huge moment for the sport, and helps elevate the public profile, reputation and access to participation in wheelchair basketball within the university sector. The university population is a significant audience for the sport, and the ambition is that the visibility provided through BUCS will sign post new players into the BWB club network whilst either studying or following graduation.

3x3 Development

The Ball Out 3x3 National Tour featuring 3x3 Wheelchair Basketball Competition was the first BWB sanctioned event post pandemic.

The new format of the sport, which will feature for the first time at the 2022 Commonwealth Games, welcomed eight teams from across England, Northern Ireland, Scotland and Wales.

Played on a half-court the 3x3 format is quick and intense with teams having just 12 seconds to shoot during each phase of play, and games played over a single period of 10 minutes (or less, as the game could end before the end of regular time with the first team scoring 21 points of more winning the game).

World-Class High-Performance System

Tokyo 2020

Tokyo 2020 was undoubtedly a testament to the resilience and dedication of our elite athletes and staff support teams. A uniquely challenging Paralympic Games, Tokyo 2020 presented numerous obstacles for our teams to solve and overcome as they prepared for international competition under the veil of COVID-19.

With European leagues partially returning and UK competition still in suspension, the GB teams prepared for the Paralympics at 'Restricted Environment Training Camps' which necessitated significant periods away from family and loved ones in the run up to the Games.

The ParalympicsGB squads were announced in July 2020, with a number of new faces included in both team's line-ups.

As the team's prepared to travel to Tokyo, the heart-breaking news was received that GB Men's Head Coach Haj Bhania had tested positive for COVID-19 and was therefore unable to join the team in Tokyo.

In response, and a scenario which had been carefully planned for, the men's team dug deep and demonstrated incredible grit and determination as they undertook their Tokyo campaign with Gaz Choudhry adopting the role of Player/Coach. Ultimately returning home with a bronze medal following a dramatic win over Spain, the Team were praised internationally for their resilience both on and off court.

The GB Men's team delivered a breath-taking display of wheelchair basketball during the Paralympics repeatedly changing the outcome of their games during the dramatic final moments.

European Championships

Within just four short months of the Paralympics, both GB squads were once again travelling to international competition in Madrid to compete at the 2021 European Championships (and World Championship qualifiers).
Once again, the competition was set against the backdrop of COVID-19 and presented significant challenges for both teams.

Although both teams finished the competition in second place it was not the European Championships either team had hoped for. Following COVID-19 cases within both teams, they took the hugely difficult decision to forfeit their gold medal games to prioritise the health and wellbeing of the GB teams and wider competition community.

International Influence

British Wheelchair Basketball has invested significant resource during the financial year 2021-22 to support the international federation meet the IPCs requirements for conditional reinstatement in the Paralympic Games sports programme. This has included supporting research and development of the Minimum Impairment Criteria (MIC), international sport wide education programme for classifiers, and facilitating the development of the International Federations 10 Year Global Strategy.

The shared ambition for all is to see the sport continue to thrive on a global stage, with a secure future for current and upcoming elite wheelchair basketball athletes.

Paris Strategy

The High-Performance Partnerships (HPPs) will play a key role in the successful implementation of the NGB's UK Sport - Paris Strategy. These four centre's of excellence for wheelchair basketball will be instrumental in nurturing and developing a new generation of world-class coaching talent, with mentoring and education provided by the BWB's GB coaching team.

Alongside this, the HPPs will help identify and develop new emerging elite talent for both the men and women's programmes through the BUCS league, the Women's Premier League and through the provision (and access to) international standard wheelchair basketball facilities.

Programme Staffing

British Wheelchair Basketball would like to extend its sincere thanks to the NGB's staff team, athlete support teams and Board, as well as World-Class Programme's elite athletes and friends and family, for their outstanding commitment, grit and drive that was constantly evident despite numerous challenges and set-backs but which empowered GB to bring home three international major competition medals in 2021.

2022 and BEYOND

The future is incredibly bright for wheelchair basketball which will see the impact of key initiatives and programmes being realised supporting the sport to meet its strategic objectives. Priorities for the sport going forward include:

Year 3 - Inspire a Generation Programme:

Engaging new participants and sport delivery partners, as well as activating national activation networks. This will support our targets to double participation, as well as deliver positive action to address underrepresentation within our sport across all audiences from players to workforce, to coaches, etc.

World Championship Success

November 2022 will see both teams head to Dubai to compete at the World Championships. The spotlight will be on the GB men's team as they prepare to defend their World Championship title, and as the women look to qualify for another major's final. Success in Dubai is critical to our strategic ambition to deliver a World Class Performance Programme.

Equality, Diversity and Inclusion

We are committed to delivering parity across our sport and to take positive action to address areas of under representation. Our belief is that everyone should have access and the opportunity to play wheelchair basketball, and that the sport has the power to transform lives. The future will see British Wheelchair Basketball publish and deliver is 2022 and beyond Diversity and Inclusion Action Plan (DIAP) and work with our community and partners to bring it to life.

Trustees / Governance

Trustees

- Jules Parke-Robinson, Chair
- Joanne Simpson, Treasurer (Independent)
- Tanya Harris, Member (Independent)
- Graham Arthur, Member (Independent) (retired 04.06.21)
- Samuel Whale, Member (Independent)
- Dr Craig Boyd, Member (Independent)
- Kirstin Furber, Member (Independent)
- Professor Philip Wilson, Member (Independent)
- Chris Hassell, Member
- Daniel Johnson, Member
- David Kingstone, Member (retired 20.06.21)

Other officers

- HRH The Countess of Wessex GCVO, Patron
- Sir Philip Craven MBE, Honorary President
- Rt Hon. Kate Hoey MP, Honorary Vice President
- Richard Gamble. Honorary Vice President
- Adedoyin Adepitan MBE, Honorary Junior Programme President

Senior management team:

- Lisa Pearce, CEO
- Jo Richards, Participation Director
- Jayne Ellis, Performance Director (resigned - 09.12.22)
- Lesley Pilling, Operations Director
- Haj Bhania, Head of Coaching and Tactical Development

Auditors

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Nature of governing document

The charity is a company limited by guarantee, registered at Companies House, number 7614906, and as a charity with the Charity's Commission, number I 144808. It is also known as British Wheelchair Basketball (BWB) which is the name commonly used in day-to-day activities.

Recruitment and appointment of trustees

Trustees are recruited in line with the Board Recruitment and Selection Policy, which is through a public recruitment process, candidates are shortlisted, interviewed and appointments are made against a skills matrix led by the Board Nominations committee.

Up to a third of Board members can be member appointed, and a minimum of a third of Board must be female. (A minimum of 25% of the Board are independent persons with an interest in sport and who bring a range other skills and expertise relevant to management of companies and charities aligned to the Board's Recruitment and Selection Policy skills matrix.)

All trustees are inducted into the organisation and provided with training following suitable needs assessment.

Arrangements for setting key management personnel remuneration

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up. The trustees do not receive any remuneration. The remuneration of the Chief Executive Officer and senior team is approved by the Board on the recommendation of the Nominations committee.

Organisational structure

An Executive Board of Trustee's has overall responsibility for the Charity. With the exception of the Patron, the Honorary President, the Honorary Vice Presidents and the Honorary Junior Programme President, members of the Executive Board of Trustee's are registered as trustees with the Charity Commission and as directors at Companies House. Day to day management is delegated to the Chief Executive Officer, who is an employee. The organisation has two directorates; Performance and Participation. These directorates are responsible for the delivery of organisation's strategy. We are indebted to the support of HRH The Countess of Wessex as our Royal Patron who continues to represent and support us. We would like to recognise our historical Honorary Presidents and Honorary Vice Presidents Richard Gamble, Richard Callicott OBE, Sir Philip Craven MBE, Ade Adepitan MBE,and Kate Hoey MP.

Statement of trustees' responsibilities

The trustees (who are also the directors of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Sedulo Audit Limited, appointed during the financial year will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ....07/12/22..... and signed on the board's behalf by:

.....
Jules Parke-Robinson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

Opinion

We have audited the financial statements of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was capable of detecting irregularities, including fraud

The primary responsibility for the prevention and detection of fraud rests with directors and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Stansfield (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Date: 25/01/2023

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	1,809,030	1,809,030	1,426,230
Charitable activities	5				
League and competition		53,498	-	53,498	11,000
Coaching, training and development		52,856	-	52,856	58,435
Other contributions		26,622	755	27,377	8,691
Co-funding		(80,490)	80,490	-	-
Other trading activities	4	39,883	-	39,883	7,292
Total		92,369	1,890,275	1,982,644	1,511,648
EXPENDITURE ON					
Raising funds	6	16,585	-	16,585	402
Charitable activities	7				
League and competition		12,372	147,933	160,305	137,956
Coaching, training and development		23,884	908,224	932,108	728,683
Events		4,798	67,383	72,181	30,518
Other contributions		-	-	-	402
International representation		-	549	549	10,902
Support costs		1,798	309,758	311,556	326,562
Bad debts		-	-	-	(1,238)
Other Costs		1,310	3,614	4,924	103
Governance Costs		1,398	203,333	204,731	199,854
Depreciation		2,780	-	2,780	2,695
Profit on fixed asset disposals		111	-	111	(4,698)
Total		65,036	1,640,794	1,705,830	1,432,141
NET INCOME		27,333	249,481	276,814	79,507
RECONCILIATION OF FUNDS					
Total funds brought forward		303,260	219,312	522,572	443,065
TOTAL FUNDS CARRIED FORWARD		330,593	468,793	799,386	522,572

The notes form part of these financial statements

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	8,000	-	8,000	10,779
CURRENT ASSETS					
Debtors	14	43,047	-	43,047	41,631
Cash in hand		477,733	468,793	946,526	726,885
		520,780	468,793	989,573	768,516
CREDITORS					
Amounts falling due within one year	15	(198,187)	-	(198,187)	(256,723)
NET CURRENT ASSETS		322,593	468,793	791,386	511,793
TOTAL ASSETS LESS CURRENT LIABILITIES		330,593	468,793	799,386	522,572
NET ASSETS		330,593	468,793	799,386	522,572
FUNDS	17				
Unrestricted funds				330,593	303,260
Restricted funds				468,793	219,312
TOTAL FUNDS				799,386	522,572

The financial statements were approved by the Board of Trustees and authorised for issue on 7/12/22 and were signed on its behalf by:

Jules Parke-Robinson - Trustee

The notes form part of these financial statements

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	219,752	173,587
Net cash provided by operating activities		219,752	173,587
Cash flows from investing activities			
Sale of tangible fixed assets		(111)	4,698
Net cash (used in)/provided by investing activities		(111)	4,698
Change in cash and cash equivalents in the reporting period		219,641	178,285
Cash and cash equivalents at the beginning of the reporting period		726,885	548,600
Cash and cash equivalents at the end of the reporting period		946,526	726,885

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	276,814	79,507
Adjustments for:		
Depreciation charges	2,780	2,695
Loss/(profit) on disposal of fixed assets	111	(4,698)
(Increase)/decrease in debtors	(1,416)	20,715
(Decrease)/increase in creditors	(58,537)	75,368
Net cash provided by operations	219,752	173,587

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	726,885	219,641	946,526
	726,885	219,641	946,526
Total	726,885	219,641	946,526

The notes form part of these financial statements

1. CHARITY STATUS

Great Britain Wheelchair Basketball Association is a charitable company limited by guarantee registered in England and Wales.
In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.
The nature of the charity's operations and principal activities are the promotion of the sport of wheelchair basketball and to act as the governing body of the game. Great Britain Wheelchair Basketball Association meets the definition of a public benefit entity under FRS 102.
The registered number and office address can be found in the trustees report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

continued...

2. ACCOUNTING POLICIES - continued

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost or value of wheelchairs purchased for international team members or donated under sponsorship agreements has been written off as incurred.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Motor vehicles	25% on reducing balance
Computer software and equipment	25% on reducing balance

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtor.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

3. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Government grants	1,809,030	1,426,230

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Other grants	1,809,030	1,426,230

Government funding grants are received from UK Sport for the World Class Performance programme and Sport England for the grassroots development of the sport and for building capability.

continued...

4. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Corporate and commercial	39,883	7,292

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
League and competition	53,498	11,000
Coaching, training and development	52,856	58,435
Other contributions	27,377	8,691
	133,731	78,126

6. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Corporate & commercial	16,585	402

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
League and competition	160,305	-	160,305
Coaching, training and development	932,108	-	932,108
Events	72,181	-	72,181
International representation	549	-	549
Support costs	298,956	12,600	311,556
Other Costs	4,924	-	4,924
Governance Costs	192,082	12,649	204,731
Depreciation	2,780	-	2,780
Profit on fixed asset disposals	111	-	111
	1,663,996	25,249	1,689,245

continued...

8. SUPPORT COSTS

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
			£	£
Audit fees				
Audit of the financial statements	-	12,000	12,000	12,000
Other fees paid to auditors	-	12,229	12,229	8,820
Legal and professional	-	1,800	1,800	9,534
Other costs	-	5,802	5,802	991
Senior staff and executive committee	-	303,891	303,891	278,627
	-	335,722	335,722	309,972

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration	12,000	12,000
Other non-audit services	12,229	8,820
Depreciation - owned assets	2,779	2,695
(Deficit)/surplus on disposal of fixed assets	111	(4,698)

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity made the following transactions with trustees:

Professor Philip Wilson
£nil (2021: £nil) of expenses were reimbursed to Professor Philip Wilson during the year.

Samuel Whale
£nil (2021: £nil) of expenses were reimbursed to Samuel Whale during the year.

Graham Arthur
£nil (2021: £nil) of expenses were reimbursed to Graham Arthur during the year.

Tanya Harris
£nil (2021: £nil) of expenses were reimbursed to Tanya Harris during the year.

Daniel Johnson
£nil (2021: £nil) of expenses were reimbursed to Daniel Johnson during the year.

Kirstin Furber
£nil (2021: £nil) of expenses were reimbursed to Kirstin Furber during the year.

Jules Parke-Robinson
£1,398 (2021: £nil) of expenses were reimbursed to Jules Parke-Robinson during the year.

Dr Craig Boyd
£nil (2021: £nil) of expenses were reimbursed to Dr Craig Boyd during the year.

Joanne Simpson
£nil (2021: £nil) of expenses were reimbursed to Joanne Simpson during the year.

Chris Hassell
£nil (2021: £nil) of expenses were reimbursed to Chris Hassell during the year.

David Kingstone
£nil (2021: £nil) of expenses were reimbursed to David Kingstone during the year.

All board and committee meetings took place virtually during 2021/22.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

No trustees have received any other benefits from the charity during the year.

11. STAFF COSTS

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

2022	2021
No	No
13	14

13 (2021 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £14,622 (2021 - £16,015).
During the year, the charity made redundancy and/or termination payments which totalled £5,440 (2021 - £2,795).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,426,230	1,426,230
Charitable activities			
League and competition	11,000	-	11,000
Coaching, training and development	58,435	-	58,435
Other contributions	8,260	431	8,691
Other trading activities	7,292	-	7,292
Total	84,987	1,426,661	1,511,648
EXPENDITURE ON			
Raising funds	401	1	402
Charitable activities			
League and competition	14,063	123,893	137,956
Coaching, training and development	4,565	724,118	728,683
Events	1,109	29,409	30,518
Other contributions	402	-	402
International representation	-	10,902	10,902
Support costs	881	325,681	326,562
Bad debts	(1,238)	-	(1,238)
Other Costs	-	103	103

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Governance Costs	(8,022)	207,876	199,854
Depreciation	2,695	-	2,695
Profit on fixed asset disposals	(4,698)	-	(4,698)
Total	10,158	1,421,983	1,432,141
NET INCOME	74,829	4,678	79,507
Transfers between funds	(65,958)	65,958	-
Net movement in funds	8,871	70,636	79,507
RECONCILIATION OF FUNDS			
Total funds brought forward	294,392	148,673	443,065
TOTAL FUNDS CARRIED FORWARD	303,263	219,309	522,572

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	104,503
DEPRECIATION	
At 1 April 2021	93,724
Charge for year	2,779
At 31 March 2022	96,503
NET BOOK VALUE	
At 31 March 2022	8,000
At 31 March 2021	10,779

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	30,899	21,127
Grants receivable	10,000	10,000
VAT	2,148	1,715
Prepayments and accrued income	-	8,789
	43,047	41,631

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	85,873	81,642
Social security and other taxes	23,340	17,136
Other creditors	3,449	1,353
Accrued expenses	85,525	156,592
	198,187	256,723

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	12,310	17,834
Between one and five years	49,240	63,050
In more than five years	15,388	27,698
	76,938	108,582

continued...

17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	53,260	27,333	80,593
Designated	250,000	-	250,000
	303,260	27,333	330,593
Restricted funds			
Equipment	847	(151)	696
World Class Performance	86,496	158,951	245,447
International Relations	18,411	5,450	23,861
Lord's Taverners	1,893	-	1,893
NGB Whole Sport Plan	43,713	(15,132)	28,581
Sports Aid	1,425	-	1,425
IAG	66,527	44,544	111,071
Commonwealth Games	-	26,320	26,320
Broadcast	-	29,499	29,499
	219,312	249,481	468,793
TOTAL FUNDS	522,572	276,814	799,386

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,369	(65,036)	27,333
Restricted funds			
Equipment	-	(151)	(151)
World Class Performance	1,232,892	(1,073,941)	158,951
International Relations	24,500	(19,050)	5,450
NGB Whole Sport Plan	346,942	(362,074)	(15,132)
IAG	204,977	(160,433)	44,544
Commonwealth Games	31,364	(5,044)	26,320
Broadcast	49,600	(20,101)	29,499
	1,890,275	(1,640,794)	249,481
TOTAL FUNDS	1,982,644	(1,705,830)	276,814

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	44,392	74,826	(65,958)	53,260
Designated	250,000	-	-	250,000
	294,392	74,826	(65,958)	303,260
Restricted funds				
Equipment	847	-	-	847
World Class Performance	90,833	(55,295)	50,958	86,496
International Relations	22,413	(4,002)	-	18,411
Lord's Taverners	2,060	(167)	-	1,893
NGB Whole Sport Plan	21,467	22,246	-	43,713
Sports Aid	11,053	(9,628)	-	1,425
IAG	-	51,527	15,000	66,527
	148,673	4,681	65,958	219,312
TOTAL FUNDS	443,065	79,507	-	522,572

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,987	(10,161)	74,826
Restricted funds			
World Class Performance	927,422	(982,717)	(55,295)
International Relations	6,900	(10,902)	(4,002)
Lord's Taverners	-	(167)	(167)
NGB Whole Sport Plan	346,458	(324,212)	22,246
Sports Aid	-	(9,628)	(9,628)
IAG	145,881	(94,354)	51,527
	1,426,661	(1,421,980)	4,681
TOTAL FUNDS	1,511,648	(1,432,141)	79,507

The specific purposes for which the funds are to be applied are as follows:

continued...

17. MOVEMENT IN FUNDS - continued

World Class Performance Programme funded by UK Sport; it is a programme funding the preparation and competition costs of the GB Wheelchair Basketball teams to enable them to compete at a world class standard in international basketball events.

International Relations funded by UK Sport; a grant to specifically fund the costs incurred by UK representatives of wheelchair basketball in attending international meetings of the sport.

Lord's Taverners fund; to support Junior Development across the UK.

NGB Whole Sport Plan funded by Sport England; a programme to deliver a Whole Sport Plan, focusing on developing the sport at grass roots level.

SportsAid funded Backing the Best, a project to help young athletes succeed.

IAG is funded by the National Lottery/Sport England and is a programme seeking to bring to local communities a greater breadth of opportunity for people to access and play the sport of wheelchair basketball.

Designated reserve in unrestricted funds; to meet working capital requirements.

18. OTHER FINANCIAL COMMITMENTS

The organisation has entered into high performance programme agreements with a number of universities. The maximum amount of this commitment is £350,000.

19. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Loughborough University
Joanne Simpson, treasurer and independent trustee, is connected to Loughborough University who charged rent and services to Great Britain Wheelchair Basketball Association in the sum of £122,126 (2021 - £40,393).

At the balance sheet date the amount due to Loughborough University was £3,000 (2021 - £15,000).

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION

England & Wales - Charity number 1144808

Accounts

REGISTERED COMPANY NUMBER: 07614906 (England and Wales)
REGISTERED CHARITY NUMBER: 1144808

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

Achievement and performance

It has been a year unlike any other in the NGB's history; from navigating the far-reaching implications of COVID-19 for the organisation, our clubs, membership and partners; to the significant progress made by the sport in realising its ambitious strategic vision for the future of both grassroots and elite wheelchair basketball in the UK.

In 2020/21 work continued towards delivering the organisation's strategic objectives with headline outcomes as follows:
- Delivered financial resilience against the commercial economic impact of COVID-19
- Launched Inspire a Generation mass participation programme for grassroots sport
- Included as first inclusive sport in BUCS Sport Programme
- Mobilised club network to navigate and manage Return to Play
- Appointed the sports first High Performance Partnerships at four UK universities
- Secured funding for Year 1 of Paris Cycle
- Supporting our GB men and women to training in a COVID safe environment

COVID-19

It has been undoubtedly a hugely challenging year, which has seen grassroots and club sport remain in either in full suspension or partial return (as part of Return to Play guidance), and with no league competition undertaken. The GB athletes have returned to partial individual and small group elite training, with no full team training having taken place since suspension in March 2020 and no international competition.

On 16 March 2020 when British Wheelchair Basketball suspended all sanctioned activity in the UK, it could not have been predicted that a full year later the sport would be in a second suspension and have not returned to full competition.

The pandemic has had a devastating and disproportionate impact on disabled people, and those living with long-term health conditions - with disabled people three times more likely to die from Covid-19. It has also been reported that 35% of disabled people stated that the fear of contracting the virus was a significant barrier to participation. Many of our participants have not been able to return to court during the pandemic due to shielding, fear of contracting COVID-19 and limitations on capacity to participate on indoor sport.

WORLD-LEADING NATIONAL GOVERNING BODY

Financial/Staffing
Prudent financial planning and a lean operating model, resulting from the change management programme the NGB commenced in 2019/20 and completed in 2020/21, has enabled the sport to be resilient considering the economic pressures presented during COVID-19.

The sport had made considerable progress towards driving increased sustainable commercial revenues, restructured the membership model and revised its Education and Training offer during the previous budget year (2019/20). Understandably, COVID-19 pandemic detrimentally impacted this progress and has resulted in significant loss of unrestricted revenue during 2021/22 - this included reduced commercial income and membership/competition fees.

The NGB's resilient operating model and prudent monetary management has enabled the sport to operate with the reduced income budget, and rapidly transform to minimise any negative impact on the organisation. Alongside this agility, funding flexibility from Sport England and UK Sport have supported the organisation to meet back-office contractual commitments during the challenging year.

The sports' investment in its technology infrastructure during the last budget year, and introduction of SharePoint and Microsoft Teams has allowed the organisation to be agile as all staff transitioned to a home working model in late March 2020. Subsequent investment in Microsoft Teams Voice technology (May 2021), has further supported the NGB to effectively operate remotely with minimal customer service impact to stakeholders.

The annual BWB staff survey showed an increased level of staff satisfaction across twenty-three out of the twenty-five question areas. Scoring in each area was rated on a scale of 1 to 5, with 1 being negative/disagree to 5 being positive/strongly agree. The staff survey is scored against the same question fields each year, to enable the NGB to benchmark against previous years and clearly identify areas for improvement and examples of best practice. The survey findings also demonstrated a positive rise in accumulative total staff satisfaction rating (out of a potential 125 rating across Performance, Operations and Participation) of 105.9, compared to 100.6 last year.

Funding Partners
BWB continued to work closely within its funding partners over the 2020/21 year to plan a robust and secure future for the sport by welcoming new investment into innovative programmes that will bring new participants and develop grassroots clubs, through to unlocking strategies to develop the talent pathway, performance programme and capitalise on international competition.

The 12-year BWB Performance Strategy brings to life a collaborative performance vision for wheelchair basketball, influenced, and informed by the sports elite athletes, pathway players, domestic and international clubs, home country delivery partners, universities, NGB staff and our Board.
For the first time in the sports history there is an identifiable synergy between the development of athletes into the sport and their emergence into the world class environment. The Strategy focuses on aligning, maximising, and optimising these opportunities to evolve happy successful elite athletes and instigate system change to enable continued international success, access a greater pool of talent from around the UK and ensure we stay ahead of the competition.

- £4.197m UK Sport four-year investment secured (April 2021 - March 2025)

In April 2020 BWB secured National Lottery and Sport England funding for its Inspire a Generation ground-breaking initiative. The programme marks the first time, since 2012, that significant investment has been committed into supporting audience growth for wheelchair basketball.

- £1.525m Sport England five-year investment secured (April 2020-March 2025)

Leadership
In July 2020, Jules Parke-Robinson, an experienced leader and critical thinker, was appointed as Chair of the British Wheelchair Basketball Board. Jules will lead the Board to direct the NGBs strategic direction during an exciting and progressive era for the organisation as the sport looks towards Tokyo 2020, Paris 2024 and beyond.

Having joined the British Wheelchair Basketball Board as an Independent Non-Executive Director in July 2019, Jules already has experience of working towards the strategic aims of the organisation, as well as an extensive background in the military.

A former Head of the Special Investigation Branch of the Royal Military Police, Jules received the Queen's Commendation for Valuable Service in 2014 during her service as Head of Military Police among British Forces in Afghanistan.

In January 2021, following election at the 2020 AGM, Sports Director Chris Hassell joined the BWB Board. An active member within the wheelchair basketball community as a player and coach, Chris has been involved in the sport for over 15 years, including as a coach at the UK School Games, and treasurer and trustee at his local club Jaguars.
Leaving the BWB Board in 2020/21 was Independent Non-Executive Director Michelle Leavesley and Sport Director, Jaspal Dhani. Both trustees dedicated considerable time and energy to British Wheelchair Basketball during their tenures and were instrumental in facilitating positive change for the sport.

Governance and Policies:
BWB continued to push forward with its commitment to embed sound governance practices across the organisation. During the budget year significant investment was committed to procuring legal professional counsel to support the development of a number of policies and guidance documents and processes. Notably investment was made in the delivery of the Return to Sport guidance for both elite and grassroots, as well as a full review of BWB's data privacy notice to support the publication of sanctions to BWB website in July 2020 (to further support sound governance of the sport).

Alongside, this work BWB dedicated resource to ensuring robust safeguarding processes and practices were embedded across the wider organisation, with activities including the independent review of BWB's Safeguarding Policy and Processes, the recruitment of expertise third party personnel into BWB's Safeguarding Case Management Group, and BWB increasing from a 3 to a 4 rating during its safeguarding review.

Commercial:

BWB's astute approach to its management of its commercial relationships during 2020-21, will undoubtedly support the NGB to retain and grow valuable partnerships as the sport begins to rebuild post COVID-19.
The NGB was impressed and proud that its commercial partners demonstrated a mutual passion to support grassroots sport and its network of wheelchair basketball clubs during this unprecedented period. In November 2020, British Wheelchair Basketball teamed-up with official ball partner Molten to provide an exclusive offer for BWB Affiliated Clubs in response to the challenging circumstances they are currently facing during the pandemic. Continuing its commitment to supporting the domestic game in the UK, Molten offered BWB Affiliated Clubs £200 in credit on Molten products, to allows them to purchase equipment specific to their clubs' requirements.
As the year closed, BWB was delighted to announce a four-year partnership with international sportswear brand Kukri Sports. The announcement will see Kukri design and manufacture a bespoke GB apparel range for the NGBs national squads as well as providing a full sport clothing offering for BWB clubs, participants and workforce.

Education and Training:
An final outstanding element of BWB Digital Transformation Project, BWB's dedicated online elearning platform was publicly launched in March 2021. The hub, BWB Learning, will initially offer BWB members, workforce and clubs with a hub of free learning/professional development resources for wheelchair basketball.

The platform, which can be accessed via the BWB website, will deliver a wide range of content covering topics including coaching, officiating, club development and safeguarding. The longer-term vision for BWB's elearning hub is to also facilitate commercial course delivery and income, and it is already being utilised to support a blended learning approach for the Sports DISE learners.

BWB Learning will prove to be a vital resource to support the development of the first cohort of Inspire a Generation Community Activator, as the delivery of this training programme during the COVID-19 pandemic has necessitated a virtual approach. The new platform will certainly support BWB to reach more geographically dispersed communities and train greater number of Activators, than would have traditionally been possible through traditional classroom-based delivery.

Inclusion, Equality and Diversity:

In June 2020 British Wheelchair Basketball hosted its inaugural meeting of its Equality Diversity and Inclusion Group. The Group's membership was comprised of BWB staff from across the organisation, who are committed to facilitating and driving positive change within the Equality, Diversity and Inclusion agenda.

During the 2020-21 budget year, the Group have implemented a number of new practices across the sport, including the requirement for Equality Impact Assessments to be completed for all BWB activity - which support the NGB to identify where and when interventions are necessary, and monitor the impact when implemented.

The Sport also updated its recruitment practises for all new appointments from November 2020, introducing the requirement for EDI monitoring forms to be completed by all candidates, as well as mandating a new applicant shortlisting practice across the NGB. The Group also reviewed the communications channels traditional used by British Wheelchair Basketball.

In October 2020 British Wheelchair Basketball published its 'four promises' which spanned participation, education and training, representation and governance. At the same time, it made public the statistical data of its representation from diverse ethnic communities for both the NGB and the wider sport.

PROFESSIONAL DOMESTIC LEAGUE

Whilst the sport remained either in suspension or partial return, as it navigated the COVID-19 pandemic, the NGB moved forward to bring to fruition its strategic ambition to bring professional domestic leagues to the UK.

Two momentous advances for the sport were realised during the year, firstly the sports official inclusion in the BUCS Sport Programme and secondly, the recruitment and selection of the first four High Performance Partnerships and Women's Premier League Franchises unlocking new co-investment from the university sector into our sport of over £1.6m over the next 4 years.

BUCS

In July 2020, Wheelchair Basketball officially became the first fully inclusive team sport to be introduced to the BUCS Sport programme.

The inclusion in BUCS will provide opportunities for university participants to play with their peers regardless of their disability, ability or gender, the mixed league seeks to widen access to sport within the sector.

Building on the well-established University programme, including British Wheelchair Basketball's annual University Championships, the sport's introduction to the BUCS programme will allow the number of institutions and participants to significantly increase.

The sport's introduction is as a direct result of a supportive and successful member-wide consultation and implementation process on the sport's proposal, which has been developed to support existing wheelchair basketball programmes, whilst encouraging new university clubs and teams to access the sport.

Women's Premier League
In September 2020 British Wheelchair Basketball publicly invited UK universities to express their interest in becoming the first High-Performance Partnerships and developing the first Women's Wheelchair Basketball Premier League franchise teams.

The sport welcomed a huge response from interested universities from across the UK, and after an extensive recruitment and selection process the first four Women's Premier League teams (and HPPs) were notified of their selection in February 2021, with the public launch taking place in April 2021 and League to begin in December 2021.

The BWB Women's Premier League will join a flourishing roster of elite team sports, which are clearly demonstrating that there is a very real demand for high-quality competitive inclusive female sport.

The intention of the BWB Women's Premier League is to create a topflight domestic competition that will elevate performance standards within the national GB squad and pathway.

The BWB Women's Premier League will bring to market a high-profile para sport, challenging historic inequalities and misperceptions regarding disability sport and bringing to life the fast-paced drama of this highly compelling team sport to new audiences across the UK and beyond.

Impact:

- To drive female grassroots participation in wheelchair basketball through public profiling of WPL athlete ambassadors, engagement/support of team franchises and league fixtures.
- To encourage inactive disabled females to engage with the BWB Women's Premier League through positive positioning and increased awareness of sporting participation opportunities for disabled people.

Men's Premier League

The introduction of the 4 new HPP's and new Women's Premier league franchises will lay the foundations to build the expansion of the programme in 2024/25. As we continue to build upon our success to expand the HPP network and introduce the Men's Premier League in 2025.

Club Network

Although a challenging year for British Wheelchair Basketball clubs, with training limited due to the COVID-19 pandemic and its associated restrictions, the club network has been remarkable in its diligence to meet and deliver the many evolving government and NGB Guidance requirements to enable their clubs to return to 'safe' sporting environments.

In August 2020, the NGB released the first publication of its Return to Sport Matrix and Guidance, as the sport emerged from the UKs first national lockdown. A new generation of club workforce was identified through the training and selection of COVID-19 officers, and the COVID-19 Officer network was activated.

As the UK began the recovery from the third lockdown period, over sixty BWB club officers joined British Wheelchair Basketball's online training session to review the new guidance updates and look towards how they might rebuild for the 2021/22 season.

Alongside the publication of the first Return to Play Matrix and Guidance, BWB also announced a new fund of £10,000 to support clubs in their preparations for the Mobilisation Stage of BWB's Return to Play roadmap.

Round 1 of the Mobilisation Fund opened on the 10 August for BWB affiliated clubs to apply for £100 grants to assist with their club's Return to Play requirements. In November 2020 affiliated clubs were also offered access to a £200 Molten equipment voucher to support with purchasing equipment.

The grant provided financial support for clubs towards the cost of cleaning equipment, signage, first aid, face masks/coverings, and additional equipment to ensure club sessions comply with BWB's guidance and are COVID secure.

Virtual Club, powered by Kukri, was launched on Monday 16th November to provide an interactive platform for members to be able to access coach led activity, whilst being unable to participate in physical club training sessions. British Wheelchair Basketball was privileged to work with a phenomenal calibre of wheelchair basketball coach, including many GB Paralympians, who made the virtual club sessions a reality.

DOUBLE PARTICIPATION

Inspire a Generation

In April 2020 British Wheelchair Basketball began preparations to bring the Inspire a Generation (funded by Sport England and the National Lottery), a mass participation programme, to market. Due to COVID-19 delays it enjoyed a high-profile public launch in January 2021, with national and regional press coverage as well as being supported by a number of high profile advocates.

At the heart of the Inspire a Generation programme is the empowerment of local networks, organisations and newly trained activators to bring wheelchair basketball directly into communities across England. The programme seeks to reset the perception of how the sport is traditionally enjoyed, and support delivery of wheelchair basketball in informal, fun and recreational settings.

The January 2021 launch commenced with a recruitment call for a new generation of British Wheelchair Basketball workforce - Inspire a Generation Community Activators. These Activators will receive a comprehensive training and education programme. The launch attracted a huge response from organisations interested in becoming Local Delivery Partners, and directly from prospective 'Community Activators'. The induction of the first cohort of Community Activators in March 2021.

There will be no 'set' environment in which wheelchair basketball can be enjoyed through Inspire a Generation, and our activators and partners will think innovatively about where the sport can be delivered to enable more people to be able to take part - outdoor courts, local leisure centres, youth groups and community centres.

With Inspire a Generation British Wheelchair Basketball hopes to change the traditional narrative of wheelchair basketball by bringing the sport into the 'awareness' of potential participants who might not have previously considered wheelchair basketball. Those individuals, who might not necessarily want to be part of a 'club' or compete in formal league games, who want any activity they take part in to be fun and enjoyable.

The aim over the next four years and beyond, is that over 8000 more people will have the opportunity to have a go at wheelchair basketball via the Inspire a Generation Programme. The ambition is that wheelchair basketball might become that route into a longer-term sustained active lifestyle and the BWB club network for many of those participants who sign up for the six-week Inspire a Generation taster sessions.

WORLD-CLASS HIGH-PERFORMANCE SYSTEM

12 Year Performance Strategy

Since the inception of national lottery funding in 1996 British Wheelchair Basketball (BWB) has delivered four Paralympic medals (1 x Silver & 3 x Bronze) and are the reigning World Champions (men) and silver medallists (women).

During the same period the GB Men have claimed nine European Championship medals including four titles; the GB Women's Team have brought home ten European podium finishes (including silver in 2019) making the current cohort the most successful squad in the sport's history.

These results are underpinned by a quality group of junior athletes that have also delivered medals at World and European level between 2011-2018 supported by BWB's National League and Junior League Competition structure.
BWB has a rich history of delivering podium success on the world stage, and whilst the postponement of the Tokyo Games has been disappointing it has provided more time to reflect, plan and decide how to evolve the performance programme in order to ensure sustainable medal potential for Paris and beyond.

BWB's 12 Year Performance Strategy was formed following thorough consultation with athletes, the performance team, executive team, performance advisory committee, board and clubs alongside ongoing guidance and support received from UK Sport.

Above all, the overarching ambition and ultimate measure of success across all facets of the Paris and Beyond Strategy is the GB Team's global achievement including successive Paralympic Qualification (2024, 2028, 2032) and medal target attainment.

In order to do this, BWB aims to deliver the following performance strategic outcomes by 2024:
1. To drive a revered high-performance system by accelerating topflight competition across the full pathway, optimising competitive development opportunities for all elite athletes.
2. Deliver a blueprint for success within 4 new High-Performance Partnerships (HPPs) that include a defined matrix of performance standards for management/delivery by September 2021.
3. Establish a new programme of coaching excellence which draws on the best knowledge and expertise in wheelchair basketball to develop a rich resource of world class coaches.
4. Lead the continued development of a healthy, happy and professional training environment to ensure all athletes thrive and deliver within our high-performance system.
5. Nurture and build Home Country relationships and ways of working that are mutually beneficial and deliver a sustainable pipeline of athletes for the future.
6. Research and develop specific wheelchair basketball performance analysis tools that will innovate the approach to training and major competition campaigns.

High Performance Partnerships
In March 2020, BWB began working with its four selected universities to begin mobilisation of its High Performance Partnerships Programme. The High Performance Partnerships form the cornerstone of the sports 12 Year Performance Strategy and will become centres of excellence for wheelchair basketball in the UK for both men and women.

These Partnerships will become hubs in which to incubate emerging wheelchair basketball talent; developing future elite athletes and increase access and accessibility to the Paralympic talent pathways across the UK.

The further ambition of the Programme, is that together BWB and the HPP's will nurture a rich resource of world-class coaching excellence, through the provision of a level 3 coaching qualification and under the close mentorship and guidance of BWB's Head of Coaching and Tactical Development, Haj Bhania OBE.

The development of the high-performance coach network will improve pathway and senior squad athlete access to coaches, support athlete talent identification and progression (strengthening the pathway), and ensure a sustainable succession plan for world-class coaching in the UK.

Another key priority for BWB's 12 Year Performance Strategy is to facilitate the opportunity for world-class athletes adopt a dual career approach to their wheelchair basketball national squad commitments. The prominence of supporting a dual career approach will ultimately lead to the delivery of a healthy, happy and professional training environment, which ensures that all athletes have the opportunity to thrive.

COVID-19
The British Wheelchair Basketball Performance Programme suspended all training and competition in March 2020, returning to a partial training model under the Return to Elite Training exemption and under strict COVID-19 guidance in September 2020.

A hugely difficult period for the Performance Programme staff and athletes, as they navigated the anticipated, but disheartening, news of the Tokyo Paralympic Games postponement in March 2020, and reset their focus on a new competition date of August 2021.

With competition returning within the European professional leagues during the year, the majority of the GB men's senior squad and some male academy athletes participated in regular competition within their own domestic clubs and leagues.

No full GB team training took place during the 2020/21 budget year for any of the senior squads or pathway athletes. Funding flexibility was permitted, from UK Sport, to re-profile international and domestic competition budget into the 2021/22 financial year to support the GB team's revised Tokyo preparation plans. The performance road map for Tokyo was also redrawn, with the inclusion of regular 'bubble' camps to support full-team training environments.

Coaching

In May 2020, long-term GB coach, Dan Price, announced his decision to leave the GB Performance Programme. Appointed as GB Women's Assistant Coach in 2016, in the proceeding four year's Dan Price was instrumental in supporting the development of the GB women's programme to its now widely recognised world class status.
The appointment of Simon Fisher as Interim GB Coach, was announced in March 2021, to help prepare the GB Women's Wheelchair Basketball Team for the re-scheduled 2020 Paralympic Games in Tokyo.

A qualified wheelchair basketball and basketball coach, former GB Academy Lead, Simon Fisher has a rich basketball pedigree and an established career within British Wheelchair Basketball.

International Representation

British Wheelchair Basketball's GB athletes continued to exert their influence on an national and international stage, with Terry Bywater appointed to the IWBF Athlete Steering Committee in October 2020, and Gaz Choudhry later elected into the BPA Athletes' Commission in December 2020.

FINANCIAL REVIEW

BWB ended the financial year with a surplus of £79,507, being a surplus of £8,871 (Unrestricted funding) and £70,636 (Restricted funding).

The financial year income target was £1,655,151 and due to COVID-19 this was significantly reduced to £1,511,648.

The organisation has operated prudently with regards to its financial modelling for 2020/21 working to maintain and grow commercial relationships during what was a difficult year for all parties. The NGB adopted a flexible approach to its partner relationship management, which has resulted in a reduced commercial income during 2020/21 budget year, but will support a commercial income rebuild into 2021/22. The sport also signed two new commercial partners during the year - Kukri (official kit supplier) and Irwin Mitchell (official wealth management partner).

Anticipated commercial growth for corporate events and courses was postponed for the year, with investment made into the sports eLearning platform (BWB Learning). The platform, launched in March 2021, will initially provide access to free member training and workforce professional development opportunities, as well as facilitate the training of the new IAG Community Activators.

The organisation continued to maximise efficiencies and reduce running costs. This has included outsourcing our bookkeeping and accounts, re-negotiating service contracts and finding efficiencies through our digital transformation programme.

Significant time has been invested in embedding measures to safeguard the sports financial health including:
- Restructure of internal bookkeeping function
- Back-office contract review and renewals
- Debtor Management
- Digital transformation to improve administrative processes and GDPR compliance.

Principal funders were UK Sport (World Class Programme), Sport England (Development and Talent Programmes), Sport England (Inspire A Generation), Dynamic Sport Flooring and Matsunaga. Without these contributions many of our current activities and success on the international stage would not be possible.

We will continue to diversify income streams during the 2021/22 and re-build the revenue that has been negatively impact by COVID-19. As a result, over the next two financial years the focus will be on rebuilding a robust and safeguarded operating model as we emerge from the impact form COVID-19 and fully realise the impact it will have on the sports sector. This will require the Board and Executive to make difficult but necessary decisions.

RESERVES POLICY

Having examined the BWB requirements, and taking into consideration the risks to the business the Trustees have approved a policy whereby the unrestricted funds not committed or invested in fixed assets held by the business should be between three and six months of fixed support costs. The target is therefore for £250,000 to become a designated fund within unrestricted funds.

The reserves are needed to meet the working capital requirements of the business and the Board is confident that at this level they would be able to continue BWB's current activities in the event of significant drop in funding.

FUTURE PLANS

Aims and key objectives for future periods

The Sport has never faced challenges such as those encountered during the COVID-19 Pandemic and we would like to extend our sincerest thanks to each of our members, staff, board, partners and wider stakeholders for their continued and tireless support.

2021-22 will undoubtedly be a year of great change for British Wheelchair Basketball as it begins to emerge from COVID-19. The foundations laid in 2020/21 will begin to come to fruition as sports first HPPs actively start to recruit talented athletes to their academic programmes and wheelchair basketball teams, the Inspire a Generation programme welcomes new participants into the sport, we rebuild our membership and league competition models, expand our local leagues offering, support our incredible clubs to return in 2021/22, and prepare our GB squads for Tokyo competition.

KEY MILESTONES 2021/22

- Prepare the GB Teams to secure medals at Tokyo 2021as both our men and women's teams go for gold.
- Roll-out recruitment campaign for Inspire a Generation
- Launch of new local leagues and workforce IAG grants
- Mobilisation of the High Performance Partnerships
- Recruitment of first female athletes into WPL franchises
- In partnership with BUCS capitalise the sports inclusion in this prestigious competition programme, and support the development of new recreational clubs across the university sector
- Development of 3x3 game format in preparation for Birmingham 2022 including workforce recruitment and training.
- Secure investment into Team England training and competition delivery
- Build new strategic partnerships to grow engagement in our charities activities.
- Sport England Submission 2022-2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is a company limited by guarantee, registered at Companies House, number 7614906, and as a charity with the Charity's Commission, number I 144808. It is also known as British Wheelchair Basketball (BWB) which is the name commonly used in day to day activities.

Recruitment and appointment of trustees

Trustees are recruited in- line with the Board recruitment and selection policy, which is through a public recruitment process, candidates are shortlisted, interviewed and appointments are made against a skills matrix lead by the Board Nominations committee.

Up to a third of board members can be member appointed, and a minimum of a third of Board must be female. A minimum of 25% of the Board are independent persons with an interest in sport and who bring a range other skills and expertise relevant to management of companies and charities aligned to the Boards recruitment and selection policy skills matrix. All trustees are inducted into the organisation and provided with training following suitable needs assessment.

In July 2020 Jules Parke-Robinson was recruited as BWB Chair, and in December 2020 Chris Hassell was elected as a Sports Director at the Board AGM, taking up appointment in January 2021

Arrangements for setting key management personnel remuneration

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up. The trustees do not receive any remuneration.
The remuneration of the Chief Executive Officer and senior team is approved by the Board on the recommendation of the Nominations committee.

Equality and Diversity

On and off our courts, British Wheelchair Basketball is fully committed to creating a safe, accessible, and equal environment for all of our employees, participants, and volunteers. British Wheelchair Basketball firmly upholds and aims to facilitate the right of every individual to both fully experience and enjoy sport without any barriers, regardless of age, gender, colour, disability, ethnicity, race, parental or marital status, nationality, religious belief, political persuasion, social background, or sexual preference.

BWB has published its Diversity Action Plan showing its public commitment to further progressing towards gender parity of our Board and across our sport.

BWB Staff Diversity Data for 2020/21: As at June 2020
-50% Male : 50% Female
- 29% ethnic minorities (excluding White minorities) : 71% White / Other
- 14% LGBTQ : 86% Heterosexual
- 7% Disabled : 93% Non-Disabled

BWB Board Diversity Data for 2020/21: As at June 2020
- 64% Male : 36% Female
- 9% ethnic minorities (excluding White minorities): 91% White / Other
- 9% LGBTQ : 91% Heterosexual
- 18% Disabled : 82% Non-Disabled

Organisational structure

An Executive Board of Trustee's has overall responsibility for the Charity. With the exception of the Patron, the Honorary President, the Honorary Vice Presidents and the Honorary Junior Programme President, members of the Executive Board of Trustee's are registered as trustees with the Charity Commission and as directors at Companies House.

Day to day management is delegated to the Chief Executive Officer, who is an employee. The organisation has two directorates; Performance and Participation. These directorates are responsible for the delivery of organisation's strategy.

We are indebted to the support of HRH The Countess of Wessex as our Royal Patron who continues to represent and support us.

We would like to recognise our historical Honorary Presidents and Honorary Vice Presidents Richard Gamble, Richard Callicott OBE, Sir Philip Craven MBE, Ade Adepitan MBE,and Kate Hoey MP.

Major risks and management of those risks
Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks following the implementation of the sports Return to Play and Return to Elite Training guidance, as well as its 12 Year Performance Strategy. The Finance, Risk and Governance Group, a sub-committee of the Board, is responsible for monitoring and reviewing risk, reporting and recommending actions to the Board for approval.

Board composition of skills and blend of members / independents with scenario planning is essential to comply with Sport Governance Code, and to ensure strength and depth of skill sets for the Board of Trustee's are aligned to the needs of the organisation to deliver its ambitious 5 year strategy.

The Directors and Trustees have considered the major risks to which the company is exposed and are satisfied that systems are in place to mitigate these risks going forward.

Credit risk

The charity's principal financial assets are bank and cash balances and other debtors.
The charity will ensure debtor collection is completed within 3 months of payment due date, before legal action is taken against outstanding debtors.

The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debtors. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07614906 (England and Wales)

Registered Charity number
1144808

Principal office
Sportpark, 3 Oakwood Drive, Loughborough
Leicestershire
LE11 3QF

Registered office
Sportpark, 3 Oakwood Drive, Loughborough
Leicestershire
LE11 3QF

Trustees
Jules Parke-Robinson, Chair (appointed 2.7.20)
Joanne Simpson, Treasurer (Independent)
Michelle Leavesley, Member (Independent) (retired 16.4.20)
Tanya Harris, Member (Independent) (appointed 1.5.20)
Graham Arthur, Member (Independent)
Samuel Whale, Member (Independent)
Dr Craig Boyd, Member (Independent)
Kirstin Furber, Member (Independent)
Chris Hassell Member (appointed 26.1.21)
Professor Philip Wilson, Member (Independent)
Jaspal Dhani, Member (resigned 30.10.20)
Daniel Johnson, Member
David Kingstone, Member

Other officers
HRH The Countess of Wessex GCVO, Patron
Sir Philip Craven MBE, Honorary President
Rt Hon. Kate Hoey MP, Honorary Vice President
Richard Gamble. Honorary Vice President
Adedoyin Adepitan MBE, Honorary Junior Programme President

Senior management team
Lisa Pearce, CEO
Jo Richards, Participation Director
Jayne Ellis, Performance Director
Lesley Pilling, Operations Director
Haj Bhania, Head of Coaching and Tactical Development

Auditors
Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sedulo Audit Limited, appointed during the financial year will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....03 Dec 2021..... and signed on the board's behalf by:

.....

Jules Parke-Robinson - Trustee

Opinion
We have audited the financial statements of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was capable of detecting irregularities, including fraud

The primary responsibility for the prevention and detection of fraud rests with trustees and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with trustees and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through trustee or management override of controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Bell (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Date: .....

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	1,426,230	1,426,230	1,910,746
Charitable activities	5				
League and competition		11,000	-	11,000	66,434
Coaching, training and development		58,435	-	58,435	52,474
Events		-	-	-	38,988
Other contributions		8,260	431	8,691	4,219
Other trading activities	4	7,292	-	7,292	27,730
Total		84,987	1,426,661	1,511,648	2,100,591
EXPENDITURE ON					
Raising funds	6	401	1	402	7,590
Charitable activities	7				
League and competition		14,063	123,893	137,956	258,004
Coaching, training and development		4,565	724,118	728,683	648,631
Events		1,109	29,409	30,518	521,265
Other contributions		402	-	402	-
International representation		-	10,902	10,902	8,371
Support costs		881	325,681	326,562	293,375
Bad debts		(1,238)	-	(1,238)	4,279
Other Costs		-	103	103	4,482
Governance Costs		(8,022)	207,876	199,854	218,600
Grants and donations		-	-	-	14,665
Exceptional Costs		-	-	-	57,735
Depreciation		2,695	-	2,695	2,202
Profit on fixed asset disposals		(4,698)	-	(4,698)	(14,143)
Total		10,158	1,421,983	1,432,141	2,025,056
NET INCOME		74,829	4,678	79,507	75,535
Transfers between funds	18	(65,958)	65,958	-	-
Net movement in funds		8,871	70,636	79,507	75,535
RECONCILIATION OF FUNDS					
Total funds brought forward		294,392	148,673	443,065	367,530

The notes form part of these financial statements

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
TOTAL FUNDS CARRIED FORWARD		303,263	219,309	522,572	443,065

The notes form part of these financial statements

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	14	10,779	-	10,779	13,474
CURRENT ASSETS					
Debtors	15	32,842	-	32,842	47,760
Prepayments and accrued income		-	8,789	8,789	14,586
Cash in hand		294,855	432,030	726,885	548,600
		327,697	440,819	768,516	610,946
CREDITORS					
Amounts falling due within one year	16	(35,216)	(221,507)	(256,723)	(181,355)
NET CURRENT ASSETS		292,481	219,312	511,793	429,591
TOTAL ASSETS LESS CURRENT LIABILITIES		303,260	219,312	522,572	443,065
NET ASSETS		303,260	219,312	522,572	443,065
FUNDS	18				
Unrestricted funds				303,260	294,392
Restricted funds				219,312	148,673
TOTAL FUNDS				522,572	443,065

The financial statements were approved by the Board of Trustees and authorised for issue on 03 Dec 2021 and were signed on its behalf by:

Jules Parke-Robinson - Trustee

The notes form part of these financial statements

GREAT BRITAIN WHEELCHAIR BASKETBALL ASSOCIATION KNOWN AS BRITISH WHEELCHAIR BASKETBALL (BWB)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	173,587	160,201
Net cash provided by operating activities		173,587	160,201
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(6,096)
Sale of tangible fixed assets		4,698	16,559
Net cash provided by investing activities		4,698	10,463
Change in cash and cash equivalents in the reporting period		178,285	170,664
Cash and cash equivalents at the beginning of the reporting period		548,600	377,936
Cash and cash equivalents at the end of the reporting period		726,885	548,600

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	79,507	75,535
Adjustments for:		
Depreciation charges	2,695	2,202
Profit on disposal of fixed assets	(4,698)	(14,143)
Decrease in debtors	20,715	208,824
Increase/(decrease) in creditors	75,368	(112,217)
Net cash provided by operations	173,587	160,201

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	548,600	178,285	726,885
	548,600	178,285	726,885
Total	548,600	178,285	726,885

The notes form part of these financial statements

1. CHARITY STATUS

Great Britain Wheelchair Basketball Association is a charitable company limited by guarantee registered in England and Wales.
In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.
The nature of the charity's operations and principal activities are the promotion of the sport of wheelchair basketball and to act as the governing body of the game. Great Britain Wheelchair Basketball Association meets the definition of a public benefit entity under FRS 102.
The registered number and office address can be found in the trustees report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

continued...

2. ACCOUNTING POLICIES - continued

Expenditure
Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost or value of wheelchairs purchased for international team members or donated under sponsorship agreements has been written off as incurred.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Motor vehicles	25% on reducing balance
Computer software and equipment	25% on reducing balance

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

continued...

2. ACCOUNTING POLICIES - continued

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtor.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

3. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	-	186,312
Government grants	1,426,230	1,667,033
Grants from charities	-	57,401
	1,426,230	1,910,746

continued...

3. DONATIONS AND LEGACIES - continued

Government funding grants are received from UK Sport for the World Class Performance programme and Sport England for the grassroots development of the sport and for building capability.

4. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Corporate and commercial	7,292	27,730

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
League and competition	11,000	66,434
Coaching, training and development	58,435	52,474
Events	-	38,988
Other contributions	8,691	4,219
	78,126	162,115

continued...

6. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Corporate & commercial	402	7,590

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
League and competition	137,956	-	137,956
Coaching, training and development	728,683	-	728,683
Events	30,518	-	30,518
Other contributions	402	-	402
International representation	10,902	-	10,902
Support costs	326,562	-	326,562
Bad debts	(1,238)	-	(1,238)
Other Costs	-	103	103
Governance Costs	169,039	30,815	199,854
Depreciation	2,695	-	2,695
Profit on fixed asset disposals	(4,698)	-	(4,698)
	1,400,821	30,918	1,431,739

8. GRANTS PAYABLE

	31.3.21	31.3.20
	£	£
Grants and donations	-	14,665

continued...

9. SUPPORT COSTS

	Unrestricted funds	Restricted funds	Total2021£	Total2020£
Audit fees				
Audit of the financial statements	(9,013)	21,013	12,000	10,800
Other fees paid to auditors		8,820	8,820	32,841
Legal and professional	-	9,534	9.534	2,752
Other costs	991	-	991	-
Senior staff and executive committee	-	168,509	168,509	172,207
	(8,022)	207,876	199,854	218,600

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Auditors' remuneration	12,000	10,800
Other non-audit services	8,820	32,842
Depreciation - owned assets	2,695	2,202
Surplus on disposal of fixed assets	(4,698)	(14,143)

11. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity made the following transactions with trustees:
Professor Philip Wilson
£nil (2020: £4,910) of expenses were reimbursed to Professor Philip Wilson during the year.
Samuel Whale
£nil (2020: £179) of expenses were reimbursed to Samuel Whale during the year.
Graham Arthur
£nil (2020: £621) of expenses were reimbursed to Graham Arthur during the year.
Jaspal Dhani
£nil (2020: £198) of expenses were reimbursed to Jaspal Dhani during the year.
Daniel Johnson
£nil (2020: £221) of expenses were reimbursed to Daniel Johnson during the year.
Kirstin Furber
£nil (2020: £222) of expenses were reimbursed to Kirstin Furber during the year.
Jules Parke-Robinson
£nil (2020: £80) of expenses were reimbursed to Jules Parke-Robinson during the year.
Dr Craig Boyd
£nil (2020: £580) of expenses were reimbursed to Dr Craig Boyd during the year.

All board and committee meetings took place virtually during 2020/21, saving more than £6,000 in comparison to the year before.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

continued...

11. TRUSTEES' REMUNERATION AND BENEFITS - continued

No trustees have received any other benefits from the charity during the year.

12. STAFF COSTS

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

2021	2020
No	No
14	17

14 (2020 - 17) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £16,015 (2020- £15,953).
During the year, the charity made redundancy and/or termination payments which totalled £2,795 (2020 - £7,670).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,000	1,895,746	1,910,746
Charitable activities			
League and competition	66,434	-	66,434
Coaching, training and development	52,474	-	52,474
Events	38,988	-	38,988
Other contributions	4,219	-	4,219
Other trading activities	27,730	-	27,730
Total	204,845	1,895,746	2,100,591
EXPENDITURE ON			
Raising funds	7,589	1	7,590
Charitable activities			
League and competition	21,632	236,372	258,004
Coaching, training and development	9,533	639,098	648,631
Events	-	521,265	521,265
International representation	-	8,371	8,371
Support costs	55,826	237,549	293,375
Bad debts	4,279	-	4,279
Other Costs	4,433	49	4,482
Governance Costs	44,563	174,037	218,600

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Grants and donations	-	14,665	14,665
Exceptional Costs	57,735	-	57,735
Depreciation	1,010	1,192	2,202
Profit on fixed asset disposals	(14,143)	-	(14,143)
Total	192,457	1,832,599	2,025,056
NET INCOME	12,388	63,147	75,535
Transfers between funds	69,970	(69,970)	-
Net movement in funds	82,358	(6,823)	75,535
RECONCILIATION OF FUNDS			
Total funds brought forward	212,034	155,496	367,530
TOTAL FUNDS CARRIED FORWARD	294,392	148,673	443,065

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020 and 31 March 2021	104,503
DEPRECIATION	
At 1 April 2020	91,029
Charge for year	2,695
At 31 March 2021	93,724
NET BOOK VALUE	
At 31 March 2021	10,779
At 31 March 2020	13,474

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	21,127	37,760
Grants receivable	10,000	10,000
VAT	1,715	-
	32,842	47,760

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	81,642	83,636
Social security and other taxes	17,136	56,371
Other creditors	1,353	-
Accrued expenses	156,592	41,348
	256,723	181,355

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	17,834	75,375
Between one and five years	63,050	96,520
In more than five years	27,698	351,491
	125,269	523,386

continued...

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	44,392	74,826	(65,958)	53,260
Designated	250,000	-	-	250,000
	294,392	74,826	(65,958)	303,260
Restricted funds				
Equipment	847	-	-	847
World Class Performance	90,833	(55,295)	50,958	86,496
International Relations	22,413	(4,002)	-	18,411
Lord's Taverners	2,060	(167)	-	1,893
NGB Whole Sport Plan	21,467	22,246	-	43,713
Sports Aid	11,053	(9,628)	-	1,425
IAG	-	51,527	15,000	66,527
	148,673	4,681	65,958	219,312
TOTAL FUNDS	443,065	79,507	-	522,572

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,987	(10,161)	74,826
Restricted funds			
World Class Performance	927,422	(982,717)	(55,295)
International Relations	6,900	(10,902)	(4,002)
Lord's Taverners	-	(167)	(167)
NGB Whole Sport Plan	346,458	(324,212)	22,246
Sports Aid	-	(9,628)	(9,628)
IAG	145,881	(94,354)	51,527
	1,426,661	(1,421,980)	4,681
TOTAL FUNDS	1,511,648	(1,432,141)	79,507

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	32,034	12,388	(30)	44,392
Designated	180,000	-	70,000	250,000
	212,034	12,388	69,970	294,392
Restricted funds				
Equipment	847	-	-	847
World Class Performance	107,555	40,787	(57,509)	90,833
International Relations	18,984	3,429	-	22,413
Lord's Taverners	12,461	2,060	(12,461)	2,060
NGB Whole Sport Plan	3,124	18,343	-	21,467
Sports Aid	12,525	(1,472)	-	11,053
	155,496	63,147	(69,970)	148,673
TOTAL FUNDS	367,530	75,535	-	443,065

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,845	(192,457)	12,388
Restricted funds			
World Class Performance	1,252,822	(1,212,035)	40,787
International Relations	11,800	(8,371)	3,429
Lord's Taverners	45,991	(43,931)	2,060
NGB Whole Sport Plan	402,411	(384,068)	18,343
Sports Aid	11,410	(12,882)	(1,472)
Donated Wheelchairs	138,948	(138,948)	-
Donated Straps	4,364	(4,364)	-
Donated basketballs	8,000	(8,000)	-
Donated licences	10,000	(10,000)	-
Donated professional services	10,000	(10,000)	-
	1,895,746	(1,832,599)	63,147
TOTAL FUNDS	2,100,591	(2,025,056)	75,535

continued...

18. MOVEMENT IN FUNDS - continued

The specific purposes for which the funds are to be applied are as follows:

World Class Performance Programme funded by UK Sport; it is a programme funding the preparation and competition costs of the GB Wheelchair Basketball teams to enable them to compete at a world class standard in international basketball events.

International Relations funded by UK Sport; a grant to specifically fund the costs incurred by UK representatives of wheelchair basketball in attending international meetings of the sport.

Lord's Taverners fund; to support Junior Development across the UK.

NGB Whole Sport Plan funded by Sport England; a programme to deliver a Whole Sport Plan, focusing on developing the sport at grass roots level.

SportsAid funded Backing the Best, a project to help young athletes succeed.

IAG is funded by the National Lottery/Sport England and is a programme seeking to bring to local communities a greater breadth of opportunity for people to access and play the sport of wheelchair basketball.

Designated reserve in unrestricted funds; to meet working capital requirements.

19. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Loughborough University
Joanne Simpson, treasurer and independent trustee, is connected to Loughborough University who charged rent and services to Great Britain Wheelchair Basketball Association in the sum of £40,393 (2020 - £26,196).

At the balance sheet date the amount due to Loughborough University was £15,000 (2020 - £228).