

THE WHEELCHAIR FOOTBALL ASSOCIATION CIO

England & Wales · Charity number 1161260

Details

Other names	THE WFA
Status	Registered
Legal form	CIO
Registered	2015-04-14
Register	View on the Charity Commission register

Contact

Address	c/o Birmingham County FA Ray Hall Lane Birmingham B43 6JF
Phone	07957 108787
Email	Secretary@thewfa.org.uk
Website	www.thewfa.org.uk

Activities

Objects: THE OBJECTS OF THE WFA CIO ARE TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR PHYSICAL RECREATION, IN PARTICULAR THE SPORT OF WHEELCHAIR FOOTBALL, FOR THE BENEFIT OF ALL DISABLED PERSONS AND IN PARTICULAR TO PROVIDE FACILITIES FOR NON-COMPETITIVE AND COMPETITIVE SPORT TO IMPROVE THE CONDITIONS OF LIFE OF SUCH PERSONS AND ASSIST IN THEIR INTEGRATION INTO SOCIETY.

Activities: The Wheelchair Football Association (WFA) is the lead organisation for the sport of Powerchair Football in England. The WFA aim to ensure that Powerchair Football is accessible to its target audience. We encourage and promote the sport of Powerchair Football with the object of improving conditions of life and to assist in their integration into the game of football and to society as a whole.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£318,417	£204,614	-	-
2024-06-30	£214,258	£200,200	-	-
2023-06-30	£201,771	£163,831	-	-
2022-06-30	£123,608	£129,087	-	-
2021-06-30	£77,577	£87,986	-	-

Trustees

Name	Role	Appointed
Dean Williams	Chair	2023-07-16
Alexander Jack Dowding		2018-06-09
CATHERINE MCNICOL		2013-06-01
Christopher Cook OBE		2024-08-02
Jack Humphries		2023-07-16
Jon Bolding		2020-04-06
LEE BRENNAN		2018-06-09
MATTHEW STEVENS		2021-07-01
PAUL GORMAN		2020-12-09
Simon Evans		2024-10-02

THE WHEELCHAIR FOOTBALL ASSOCIATION CIO

England & Wales - Charity number 1161260

Accounts

The Wheelchair Football Association CIO

Unaudited Financial Statements

30th June 2025



The Wheelchair Football Association CIO

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The Wheelchair Football Association CIO

Reference and Administrative Details

for the year ended 30th June 2025

TRUSTEES

J Bolding
Mrs C Goldsborough
L Brennan (Treasurer)
A J Dowding
P Gorman
R Thompson (Vice chair) (resigned 20.11.2024)
M Stevens (Secretary)
D Williams (Chair)
J Humphries
S Evans
C Cook

PRINCIPAL ADDRESS

c/o Birmingham County FA
Ray Hall Lane
Birmingham
West Midlands
B43 6JF

REGISTERED CHARITY NUMBER

1161260

INDEPENDENT EXAMINER

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

The Wheelchair Football Association CIO

Report of the Trustees

for the year ended 30th June 2025

The trustees present their report with the financial statements of the charity for the year ended 30th June 2025. 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).

OBJECTIVES AND ACTIVITIES

Significant activities and Chairman's report

Another financial year of strong growth for The WFA, one year into the Medium-Term Strategy (MTS).

A year of increased opportunities for players and clubs, together with record reach/engagement metrics, and a record attendance for Powerchair Football in England.

A year that saw substantial increases in both restricted and unrestricted reserves - helping safeguard the immediate future of the sport.

A huge thank you to The Bruce Wake Trust and Slater and Gordon for their incredibly kind and generous donations.

This year saw the launch of The WFA's Benevolent Fund with initial donations reaching just over £49,000. A fund that will be built over the medium term to enable the support of players/clubs in terms of potential financial hardship in years to come.

We deeply thank Optegra for their wonderful generosity across the financial year as their support comes to an end.

The support and hard-work of our National Development Manager and National Development Officer have enabled us to grow the game even further - with more clubs and individuals being introduced to Powerchair Football for the very first time. Thank you to both.

And to our friends at The Football Association for their continued willingness to support at both grassroots and elite level - thank you so very much.

This is a wonderful community full of passionate people who deserve us as Trustees to act with painstaking excellence, providing sustainable opportunity for the players to play the game they love and grow as individuals.

My personal thanks go to the considerable 'army' of volunteers that exist within our sport. So much effort and time is dedicated by so many people to make the sport happen. For that, and to them, we will always be extremely grateful.

Thank you sincerely.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Wheelchair Football Association (WFA) is the national governing body for powerchair football in England, overseeing all aspects of the sport's delivery, development and governance, from grassroots to elite level. We work to ensure powerchair football is accessible, inclusive and sustainable, offering meaningful opportunities for people with physical impairments to engage in the game.

Our role covers club development, competition delivery, player pathways, workforce training and wider community engagement.

The Wheelchair Football Association CIO

Report of the Trustees

for the year ended 30th June 2025

FINANCIAL REVIEW

Financial position

The trustees review the level of the charity's reserves annually to ensure that the charity can continue to meet its objectives. The activities that the charity undertakes on a day-to-day basis are funded from restricted reserves where the specific activity meets the restriction placed on a fund and unrestricted reserves for all other activities.

At 30th June 2025 the charity had unrestricted reserves of £123,323 (2024 £26,991) and restricted reserves of £78,679 (2024 £61,208). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient.

Reserves policy

The trustees consider that the current level of reserves will enable the charity to operate at its current level and to continue to grow in strength.

The trustee's continue to review the administrative controls and systems to ensure that all sources of income are enhanced sufficiently to enable the future development of the sport.

FUTURE PLANS

We will continue to develop and promote the sport of powerchair football, supporting new and developing clubs with our existing national powerchair loan scheme and we aim to increase visibility of the sport and its athletes to encourage participation growth.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing document is its constitution, which follows the CIO - Association Model and was registered with the Charity Commission on 14 April 2015.

Charity constitution

The WFA is led by an executive committee that comprises up to 12 trustee positions. These trustee's work on a voluntary basis and are elected at the Annual General Meeting for a period of three years. The executive committee works in conjunction with the WFA staff and a selection of subcommittees to deliver and guide the WFA's work.

Recruitment and appointment of new trustees

Trustee vacancies are circulated 3-4 months before the AGM (held in June each year) amongst all our member clubs with a full description of the role including responsibilities.

Approved by order of the board of trustees on 16th April 2026 and signed on its behalf by:

D Williams - Trustee

Independent Examiner's Report to the Trustees of The Wheelchair Football Association CIO

Independent examiner's report to the trustees of The Wheelchair Football Association CIO

I report to the charity trustees on my examination of the accounts of The Wheelchair Football Association CIO (the Trust) for the year ended 30th June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S. T. Bramall, BSc., FCA

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

16th April 2026

The Wheelchair Football Association CIO

Statement of Financial Activities

for the year ended 30th June 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	84,163	49,243	133,406	6,095
Charitable activities	4				
Core activities		86,534	46,408	132,942	174,667
Other trading activities	3	52,069	-	52,069	33,496
Total		<u>222,766</u>	<u>95,651</u>	<u>318,417</u>	<u>214,258</u>
EXPENDITURE ON					
Charitable activities	5				
Core activities		126,434	78,180	204,614	200,200
NET INCOME		96,332	17,471	113,803	14,058
RECONCILIATION OF FUNDS					
Total funds brought forward		26,991	61,208	88,199	74,141
TOTAL FUNDS CARRIED FORWARD		<u>123,323</u>	<u>78,679</u>	<u>202,002</u>	<u>88,199</u>

The notes form part of these financial statements

The Wheelchair Football Association CIO

Balance Sheet

30th June 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	33,518	37,498
CURRENT ASSETS			
Debtors	12	13,675	30,787
Cash at bank		<u>195,382</u>	<u>40,486</u>
		209,057	71,273
CREDITORS			
Amounts falling due within one year	13	(40,573)	(20,572)
		<u>168,484</u>	<u>50,701</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		202,002	88,199
NET ASSETS		<u>202,002</u>	<u>88,199</u>
FUNDS	15		
Unrestricted funds		123,323	26,991
Restricted funds		<u>78,679</u>	<u>61,208</u>
TOTAL FUNDS		<u>202,002</u>	<u>88,199</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th April 2026 and were signed on its behalf by:

D Williams - Trustee

The notes form part of these financial statements

The Wheelchair Football Association CIO

Notes to the Financial Statements

for the year ended 30th June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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'. 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.

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.

Tangible fixed assets

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

Wheelchairs and equipment	- straight line over 10 years
IT equipment	- Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
General donations	4,163	6,095
WFA Benevolent Fund donations	49,243	-
Donation from Slater & Gordon	10,000	-
Donation from Bruce Wake Trust	70,000	-
	<u>133,406</u>	<u>6,095</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued

for the year ended 30th June 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Catering and events	17,025	11,144
Equipment sales	6,044	8,852
Sponsorships	<u>29,000</u>	<u>13,500</u>
	<u>52,069</u>	<u>33,496</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
National league fees	Core activities	34,470	31,780
Memberships	Core activities	7,254	5,087
Training	Core activities	550	750
Affiliations	Core activities	7,337	6,815
Grants	Core activities	78,491	124,871
Cup fees	Core activities	2,510	2,294
RETP development	Core activities	<u>2,330</u>	<u>3,070</u>
		<u>132,942</u>	<u>174,667</u>

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

	2025	2024
	£	£
The Football Association Limited	29,583	25,000
Lottery Funding	38,440	38,591
Harrison Trust	7,000	-
Amazon Streaming	968	13,196
Boost Funding LCFC	-	7,195
Boost Funding Rotherham	-	4,300
UEFA Children's Fund	-	36,589
SJP Charitable Foundation	<u>2,500</u>	-
	<u>78,491</u>	<u>124,871</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Core activities	<u>185,029</u>	<u>19,585</u>	<u>204,614</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued

for the year ended 30th June 2025

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Travel and subsistence	2,411	3,497
Salary and hosting recharges	84,862	74,806
Venue hire and end of season events	31,977	29,473
Other expenditure	2,612	1,931
Travel, hotels & subsistence	14,467	14,718
Equipment and repairs	3,980	14,277
Referee costs	20,347	16,934
Insurance	3,086	2,819
Coaching costs	13,345	4,648
Education costs	6,246	5,777
Bad debts	827	485
Club development costs	<u>869</u>	<u>7,782</u>
	<u>185,029</u>	<u>177,147</u>

7. SUPPORT COSTS

	Governance costs
	£
Core activities	<u>19,585</u>

Support costs, included in the above, are as follows:

	2025	2024
	Core activities	Total activities
	£	£
Accountancy and legal fees	2,510	2,340
Travel, hotels, subsistence	8,404	7,265
Website and advertising	1,880	5,216
Consultancy	-	2,000
Professional fees	250	-
Depreciation of tangible fixed assets	<u>6,541</u>	<u>6,232</u>
	<u>19,585</u>	<u>23,053</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2025 nor for the year ended 30th June 2024.

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued

for the year ended 30th June 2025

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

	2025 £	2024 £
Travel and subsistence	<u>2,411</u>	<u>3,497</u>

9. STAFF COSTS

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

	2025	2024
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Staff costs are recharged from Birmingham County Football Association.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,095	-	6,095
Charitable activities			
Core activities	49,796	124,871	174,667
Other trading activities	<u>33,496</u>	<u>-</u>	<u>33,496</u>
Total	<u>89,387</u>	<u>124,871</u>	<u>214,258</u>
EXPENDITURE ON			
Charitable activities			
Core activities	<u>87,134</u>	<u>113,066</u>	<u>200,200</u>
NET INCOME	2,253	11,805	14,058
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>24,738</u>	<u>49,403</u>	<u>74,141</u>
TOTAL FUNDS CARRIED FORWARD	<u>26,991</u>	<u>61,208</u>	<u>88,199</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued

for the year ended 30th June 2025

11. TANGIBLE FIXED ASSETS

	Wheelchairs and equipment £	IT equipment £	Totals £
COST			
At 1st July 2024	35,765	7,965	43,730
Additions	<u>-</u>	<u>2,561</u>	<u>2,561</u>
At 30th June 2025	35,765	10,526	46,291
DEPRECIATION			
At 1st July 2024	3,577	2,655	6,232
Charge for year	<u>3,576</u>	<u>2,965</u>	<u>6,541</u>
At 30th June 2025	7,153	5,620	12,773
NET BOOK VALUE			
At 30th June 2025	<u>28,612</u>	<u>4,906</u>	<u>33,518</u>
At 30th June 2024	<u>32,188</u>	<u>5,310</u>	<u>37,498</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	10,367	27,187
Prepayments	<u>3,308</u>	<u>3,600</u>
	<u>13,675</u>	<u>30,787</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	26,113	6,232
Accruals and deferred income	<u>14,460</u>	<u>14,340</u>
	<u>40,573</u>	<u>20,572</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	-	33,518	33,518	37,498
Current assets	158,990	50,067	209,057	71,273
Current liabilities	<u>(35,667)</u>	<u>(4,906)</u>	<u>(40,573)</u>	<u>(20,572)</u>
	<u>123,323</u>	<u>78,679</u>	<u>202,002</u>	<u>88,199</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued

for the year ended 30th June 2025

15. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	26,991	96,332	(70,000)	53,323
Bruce Wake Trust	-	-	70,000	70,000
	<u>26,991</u>	<u>96,332</u>	-	<u>123,323</u>
Restricted funds				
Grants and partnership fundings	28,195	(28,195)	-	-
UEFA Children's Fund	33,013	(3,577)	-	29,436
WFA benevolent fund	-	49,243	-	49,243
	<u>61,208</u>	<u>17,471</u>	-	<u>78,679</u>
TOTAL FUNDS	<u>88,199</u>	<u>113,803</u>	-	<u>202,002</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	222,766	(126,434)	96,332
Restricted funds			
Grants and partnership fundings	46,408	(74,603)	(28,195)
UEFA Children's Fund	-	(3,577)	(3,577)
WFA benevolent fund	49,243	-	49,243
	<u>95,651</u>	<u>(78,180)</u>	<u>17,471</u>
TOTAL FUNDS	<u>318,417</u>	<u>(204,614)</u>	<u>113,803</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	24,738	2,253	26,991
Restricted funds			
Grants and partnership fundings	49,403	(21,208)	28,195
UEFA Children's Fund	-	33,013	33,013
	<u>49,403</u>	<u>11,805</u>	<u>61,208</u>
TOTAL FUNDS	<u>74,141</u>	<u>14,058</u>	<u>88,199</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued

for the year ended 30th June 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,387	(87,134)	2,253
Restricted funds			
Grants and partnership fundings	88,281	(109,489)	(21,208)
UEFA Children's Fund	<u>36,590</u>	<u>(3,577)</u>	<u>33,013</u>
	<u>124,871</u>	<u>(113,066)</u>	<u>11,805</u>
TOTAL FUNDS	<u><u>214,258</u></u>	<u><u>(200,200)</u></u>	<u><u>14,058</u></u>

Designated funds:

Bruce wake trust

To support the sustainability of powerchair football in England across the immediate, medium and longer term future of the game.

Restricted funds:

Grants and partnership fundings

Grants and partnership funding reserve represents various unexpended grants and funding received for specific purposes.

UEFA children's fund

UEFA Children's Fund represents a capital grant to fund the purchase of 6 bullet power chairs to be loaned to clubs to increase child participation in the sport.

WFA benevolent fund

For the future use of helping players and clubs that may run into difficulties.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2025.

THE WHEELCHAIR FOOTBALL ASSOCIATION CIO

England & Wales - Charity number 1161260

Accounts

The Wheelchair Football Association CIO

Unaudited Financial Statements

30 June 2024



SD-0218025-1-6

The Wheelchair Football Association CIO

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The Wheelchair Football Association CIO

Reference and Administrative Details

for the year ended 30th June 2024

TRUSTEES

J Bolding
Miss C McNicol
L Brennan (Treasurer)
B A Dix (Chair from 1.11.2020) (resigned 16.7.2023)
A J Dowding
P Gorman
A Nweke (resigned 16.7.2023)
R Thompson (Vice chair)
M Stevens (Secretary)
D Williams (Chair from 16.7.2023)
J Humphries (appointed 16.7.2023)

PRINCIPAL ADDRESS

c/o Birmingham County FA
Ray Hall Lane
Birmingham
West Midlands
B43 6JF

REGISTERED CHARITY NUMBER

1161260

INDEPENDENT EXAMINER

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

The Wheelchair Football Association CIO

Report of the Trustees

for the year ended 30th June 2024

The trustees present their report with the financial statements of the charity for the year ended 30th June 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Significant activities and Chairman's report

Another financial year of strong growth for The WFA.

This year has seen many momentous achievements on the pitch (and some near misses in the case of England finishing runners-up in the World Cup final in Sydney), as well as the readying of our new three-season Medium Term Strategy (MTS), being launched at the start of the 2024/2025 season – an ambitious plan focused on what we do ... but doing it even better. The strategy sets out a plan and key priorities in building an even stronger product and environment for our players, with an aim to significantly increase participation in the sport.

Substantial investment has been made into equipment to enable us to support clubs in transitioning into the sport.

Enhanced partnerships and commercial relationships have been identified and agreed ahead of next season, again readying investment alongside the MTS. Bringing in increased commerciality will be essential in order to achieve our ambition.

We deeply thank PTC Therapeutics for their incredible generosity over the years as their support comes to an end.

This year has brought about unprecedented and record reach/engagement across all our social media platforms – further strengthened by the commissioning of our very own Powerchair Football Podcast. More people are watching and engaging with our sport than ever before – setting a huge opportunity and a foundation for success in future years.

The continued support and hard-work of our National Development Manager and growing the game – with even more clubs and individuals being introduced to Powerchair Football for the first time. And to our friends at The Football Association for their willingness to support at both grassroots and elite level – thank you so very much.

This is a wonderful community full of passionate people who deserve us as Trustees to act with painstaking excellence, providing sustainable opportunity for the players to play the game they love and grow as individuals.

My personal thanks go to the considerable 'army' of volunteers that exist within our sport. So much effort and time is dedicated by so many people to make the sport happen. For that, and to them, we will always be extremely grateful.

Thank you sincerely.

FINANCIAL REVIEW

Financial position

The trustees review the level of the charity's reserves annually to ensure that the charity can continue to meet its objectives. The activities that the charity undertakes on a day-to-day basis are funded from restricted reserves where the specific activity meets the restriction placed on a fund and unrestricted reserves for all other activities. At 30th June 2024, the charity had unrestricted reserves of £26,991 (2023 £24,738) and restricted reserves of £61,208 (2023 £49,403). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient.

The Wheelchair Football Association CIO

Report of the Trustees for the year ended 30th June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing document is its constitution, which follows the CIO - Association Model and was registered with the Charity Commission on 14 April 2015.

Recruitment and appointment of new trustees

Trustee vacancies are circulated 3-4 months before the AGM (held in June each year) amongst all our member clubs with a full description of the role including responsibilities.

Approved by order of the board of trustees on 31 March 2025 and signed on its behalf by:

Dean Williams

.....
D Williams - Trustee

Independent Examiner's Report to the Trustees of The Wheelchair Football Association CIO

Independent examiner's report to the trustees of The Wheelchair Football Association CIO

I report to the charity trustees on my examination of the accounts of The Wheelchair Football Association CIO (the Trust) for the year ended 30th June 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S. T. Bramall, BSc., F.C.A.,

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: 31 March 2025

The Wheelchair Football Association CIO

Statement of Financial Activities

for the year ended 30th June 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,095	-	6,095	2,680
Charitable activities					
Core activities	3	49,796	124,871	174,667	171,061
Other trading activities	2	33,496	-	33,496	28,030
Total		<u>89,387</u>	<u>124,871</u>	<u>214,258</u>	<u>201,771</u>
EXPENDITURE ON					
Charitable activities					
Core activities	4	87,134	113,066	200,200	163,831
Direct costs		-	-	-	-
Total		<u>87,134</u>	<u>113,066</u>	<u>200,200</u>	<u>163,831</u>
NET INCOME		2,253	11,805	14,058	37,940
RECONCILIATION OF FUNDS					
Total funds brought forward		24,738	49,403	74,141	36,201
TOTAL FUNDS CARRIED FORWARD		<u>26,991</u>	<u>61,208</u>	<u>88,199</u>	<u>74,141</u>

The notes form part of these financial statements

The Wheelchair Football Association CIO

Balance Sheet

30th June 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	37,498	-
CURRENT ASSETS			
Debtors	10	30,787	14,405
Cash at bank		<u>40,486</u>	<u>80,621</u>
		71,273	95,026
CREDITORS			
Amounts falling due within one year	11	(20,572)	(20,885)
		<u>50,701</u>	<u>74,141</u>
NET CURRENT ASSETS			
		<u>50,701</u>	<u>74,141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>88,199</u>	<u>74,141</u>
NET ASSETS			
		<u>88,199</u>	<u>74,141</u>
FUNDS	13		
Unrestricted funds		26,991	24,738
Restricted funds		<u>61,208</u>	<u>49,403</u>
TOTAL FUNDS		<u>88,199</u>	<u>74,141</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2025 and were signed on its behalf by:

Dean Williams

.....
D Williams - Trustee

The notes form part of these financial statements

The Wheelchair Football Association CIO

Notes to the Financial Statements for the year ended 30th June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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'. 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.

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.

Tangible fixed assets

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

Wheelchairs and equipment	- straight line over 10 years
IT equipment	- Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Catering and events	11,144	7,996
Equipment sales	8,852	5,034
Sponsorships	13,500	15,000
	<u>33,496</u>	<u>28,030</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 30th June 2024

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
National league fees	Core activities	31,780	31,166
Memberships	Core activities	5,087	5,170
Training	Core activities	750	1,875
Affiliations	Core activities	6,815	7,509
Grants	Core activities	124,871	124,067
Cup fees	Core activities	2,294	1,274
RETP development	Core activities	3,070	-
		<u>174,667</u>	<u>171,061</u>

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

	2024	2023
	£	£
The Football Association Limited	25,000	25,000
The Football Association Limited - Development East of England	-	22,100
Lottery Funding	38,591	44,745
Harrison Trust	-	7,000
Amazon Streaming	13,196	25,222
Boost Funding LCFC	7,195	-
Boost Funding Rotherham	4,300	-
UEFA Children's Fund	36,589	-
	<u>124,871</u>	<u>124,067</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Core activities	<u>177,147</u>	<u>23,053</u>	<u>200,200</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Trustees' expenses	3,497	1,228
Salary and hosting	74,806	75,427
Venue hire and end of season events	29,473	24,601
Other expenditure	1,931	3,124
Travel, hotels & subsistence	14,718	16,729
Equipment and repairs	14,277	5,397
Referee costs	16,934	14,258
Insurance	2,819	3,757
Coaching costs	4,648	445
Education costs	5,777	2,363
Bad debts	485	17
Club development costs	7,782	117
	<u>177,147</u>	<u>147,463</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 30th June 2024

6. SUPPORT COSTS

	Governance costs £ <u>23,053</u>
Core activities	

Support costs, included in the above, are as follows:

	2024 Core activities £	2023 Total activities £
Accountancy and legal fees	2,340	1,692
Travel, hotels, subsistence	7,265	4,926
Website and advertising	5,216	7,750
Consultancy	2,000	2,000
Depreciation of tangible fixed assets	<u>6,232</u>	-
	<u>23,053</u>	<u>16,368</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2024 nor for the year ended 30th June 2023.

Trustees' expenses

	2024 £	2023 £
Trustees' expenses	<u>3,497</u>	<u>1,228</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,680	-	2,680
Charitable activities			
Core activities	46,994	124,067	171,061
Other trading activities	<u>28,030</u>	-	<u>28,030</u>
Total	<u>77,704</u>	<u>124,067</u>	<u>201,771</u>
EXPENDITURE ON			
Charitable activities			
Core activities	67,347	96,484	163,831
Direct costs	-	-	-
Total	<u>67,347</u>	<u>96,484</u>	<u>163,831</u>
NET INCOME	10,357	27,583	37,940

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 30th June 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	14,381	21,820	36,201
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>24,738</u>	<u>49,403</u>	<u>74,141</u>
9. TANGIBLE FIXED ASSETS	Wheelchairs and equipment £	IT and equipment £	Totals £
COST			
Additions	<u>35,765</u>	<u>7,965</u>	<u>43,730</u>
DEPRECIATION			
Charge for year	<u>3,577</u>	<u>2,655</u>	<u>6,232</u>
NET BOOK VALUE			
At 30th June 2024	<u>32,188</u>	<u>5,310</u>	<u>37,498</u>
At 30th June 2023	<u> </u>	<u> </u>	<u> </u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Other debtors		27,187	10,805
Prepayments		<u>3,600</u>	<u>3,600</u>
		<u>30,787</u>	<u>14,405</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Other creditors		6,232	9,193
Accruals and deferred income		<u>14,340</u>	<u>11,692</u>
		<u>20,572</u>	<u>20,885</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 30th June 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	-	37,498	37,498	-
Current assets	47,563	23,710	71,273	95,026
Current liabilities	<u>(20,572)</u>	<u>-</u>	<u>(20,572)</u>	<u>(20,885)</u>
	<u>26,991</u>	<u>61,208</u>	<u>88,199</u>	<u>74,141</u>

13. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	24,738	2,253	26,991
Restricted funds			
Grants and partnership fundings	49,403	(21,208)	28,195
UEFA Children's Fund	<u>-</u>	<u>33,013</u>	<u>33,013</u>
	<u>49,403</u>	<u>11,805</u>	<u>61,208</u>
TOTAL FUNDS	<u>74,141</u>	<u>14,058</u>	<u>88,199</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,387	(87,134)	2,253
Restricted funds			
Grants and partnership fundings	88,281	(109,489)	(21,208)
UEFA Children's Fund	<u>36,590</u>	<u>(3,577)</u>	<u>33,013</u>
	<u>124,871</u>	<u>(113,066)</u>	<u>11,805</u>
TOTAL FUNDS	<u>214,258</u>	<u>(200,200)</u>	<u>14,058</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 30th June 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	14,381	10,357	24,738
Restricted funds			
Grants and partnership fundings	21,820	27,583	49,403
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,201</u>	<u>37,940</u>	<u>74,141</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,704	(67,347)	10,357
Restricted funds			
Grants and partnership fundings	124,067	(96,484)	27,583
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>201,771</u>	<u>(163,831)</u>	<u>37,940</u>

Grants and partnership funding reserve represents various unexpended grants and funding received for specific purposes.

UEFA Children's Fund represents a capital grant to fund the purchase of 6 bullet power chairs to be loaned to clubs to increase child participation in the sport.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2024.

THE WHEELCHAIR FOOTBALL ASSOCIATION CIO

England & Wales - Charity number 1161260

Accounts



The Wheelchair Football Association CIO

Unaudited Financial Statements

30th June 2023



SD-0213589-1-6

The Wheelchair Football Association CIO

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The Wheelchair Football Association CIO

**Reference and Administrative Details
for the year ended 30th June 2023**

TRUSTEES	C McNicol (Player representative) L Brennan (Treasurer) S D Baxter (resigned 31.7.2022) A J Dowding B A Dix (Chair from 1.11.2020) (resigned 16.7.2023) J Bolding A Nweke (resigned 16.7.2023) R Thompson (Vice Chair) P Gorman M Stevens D Williams (Chair from 16.7.2023) J Humphries
COMPANY SECRETARY	M Stevens
REGISTERED OFFICE	c/o Birmingham County FA Ray Hall Lane Birmingham West Midlands B43 6JF
REGISTERED CHARITY NUMBER	1161260
INDEPENDENT EXAMINER	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull East Yorkshire HU2 8BA

The Wheelchair Football Association CIO

Report of the Trustees for the year ended 30th June 2023

The trustees present their report with the financial statements of the charity for the period 1st July 2022 to 30th June 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Significant activities and Chairman's report

Another financial year of considerable growth for The WFA. When I say growth, I mean growth financially, but also and critically, growing opportunity for the members we serve. That's the reason we exist as a Charity.

This is a wonderful community full of passionate people who deserve us as Trustees to act with painstaking excellence, providing sustainable opportunity for the players to play the game they love and grow as individuals.

The continued support and hard-work of our National Development Manager and National Development Officer have led to another productive year in terms of growing the game – with even more clubs and individuals being introduced to Powerchair Football for the first time.

Our partnerships have been critical in our growth. The continued generosity of PTC Therapeutics and the wonderful funding and expertise offered by AWS (to name but two) have enabled us to continually push previous boundaries – particularly with regard to the streaming that we now offer within the National League. And The Football Association's willingness to support at an elite level is truly outstanding – Powerchair Footballers representing England.

My personal thanks go to the considerable 'army' of volunteers that exist within our sport. So much effort and time is dedicated by so many people to make the sport happen. For that, and to them, we will always be extremely grateful. Thank you sincerely.

FINANCIAL REVIEW

Financial position

The trustees review the level of the charity's reserves annually to ensure that the charity can continue to meet its objectives. The activities that the charity undertakes on a day-to-day basis are funded from restricted reserves where the specific activity meets the restriction placed on a fund and unrestricted reserves for all other activities. At 30th June 2023 the charity had unrestricted reserves of £24,738 (2022 £14,381) and restricted reserves of £49,403 (2022 £21,820). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing document is its constitution, which follows the CIO - Association Model and was registered with the Charity Commission on 14 April 2015.

Recruitment and appointment of new trustees

Trustee vacancies are circulated 3-4 months before the AGM (held in June each year) amongst all our member clubs with a full description of the role including responsibilities.

Approved by order of the board of trustees on 6 April 2024 and signed on its behalf by:

D Williams

D Williams - Trustee

**Independent Examiner's Report to the Trustees of
The Wheelchair Football Association CIO**

Independent examiner's report to the trustees of The Wheelchair Football Association CIO ('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 30th June 2023.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S. T. Bramall, BSc., F.C.A.,

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: 6 April 2024

The Wheelchair Football Association CIO

**Statement of Financial Activities
for the year ended 30th June 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,680	-	2,680	4,670
Charitable activities					
Core activities	3	46,994	124,067	171,061	92,708
Other trading activities	2	28,030	-	28,030	26,230
Total		<u>77,704</u>	<u>124,067</u>	<u>201,771</u>	<u>123,608</u>
EXPENDITURE ON					
Charitable activities					
Core activities	4	<u>67,347</u>	<u>96,484</u>	<u>163,831</u>	<u>129,087</u>
NET INCOME/(EXPENDITURE)		10,357	27,583	37,940	(5,479)
RECONCILIATION OF FUNDS					
Total funds brought forward		14,381	21,820	36,201	41,680
TOTAL FUNDS CARRIED FORWARD		<u><u>24,738</u></u>	<u><u>49,403</u></u>	<u><u>74,141</u></u>	<u><u>36,201</u></u>

The notes form part of these financial statements

The Wheelchair Football Association CIO

Balance Sheet 30th June 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	9	14,405	10,472
Cash at bank		<u>80,621</u>	<u>37,526</u>
		95,026	47,998
CREDITORS			
Amounts falling due within one year	10	(20,885)	(11,797)
		<u>74,141</u>	<u>36,201</u>
NET CURRENT ASSETS			
		74,141	36,201
TOTAL ASSETS LESS CURRENT LIABILITIES		74,141	36,201
NET ASSETS		74,141	36,201
FUNDS	12		
Unrestricted funds		24,738	14,381
Restricted funds		<u>49,403</u>	<u>21,820</u>
TOTAL FUNDS		74,141	36,201

The financial statements were approved by the Board of Trustees and authorised for issue on 6 April 2024 and were signed on its behalf by:

Dear Williams

D Williams - Trustee

The Wheelchair Football Association CIO

Notes to the Financial Statements for the year ended 30th June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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'. 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.

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.

Taxation

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

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.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Catering and events	7,996	6,483
Equipment sales	5,034	9,147
Sponsorships	<u>15,000</u>	<u>10,600</u>
	<u>28,030</u>	<u>26,230</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 30th June 2023

3. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
National league fees	Core activities	31,166	28,760
Memberships	Core activities	5,170	4,508
Training	Core activities	1,875	800
Affiliations	Core activities	7,509	7,235
Grants	Core activities	124,067	50,105
Cup fees	Core activities	1,274	1,300
		<u>171,061</u>	<u>92,708</u>

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

	2023	2022
	£	£
The Football Association Limited	25,000	26,237
The Football Association Limited – Development East of England	22,100	-
Lottery Funding	44,745	-
Boost Funding MDUK	-	16,868
Harrison Trust	7,000	7,000
Amazon Streaming	25,222	-
	<u>124,067</u>	<u>50,105</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Core activities	<u>147,463</u>	<u>16,368</u>	<u>163,831</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Trustees' expenses	1,228	843
Salary and hosting	75,427	62,050
Venue hire and events	24,718	20,163
Other expenditure	3,124	1,267
Travel, hotels & subsistence	16,729	10,792
Equipment and repairs	5,397	8,652
Referee costs	14,258	7,256
Insurance	3,757	3,158
Coaching costs	445	431
Education costs	2,363	-
Bad debts	17	650
	<u>147,463</u>	<u>115,262</u>

The Wheelchair Football Association CIO

**Notes to the Financial Statements - continued
for the year ended 30th June 2023**

6. SUPPORT COSTS

	Governance costs £
Core activities	<u>16,368</u>

Support costs, included in the above, are as follows:

	2023 Core activities £	2022 Total activities £
Accountancy and legal fees	1,692	2,062
Travel, hotels, subsistence	4,926	2,958
Website and advertising	7,750	3,805
Consultancy	<u>2,000</u>	<u>5,000</u>
	<u>16,368</u>	<u>13,825</u>

7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Examiners fee	<u>1,692</u>	<u>2,062</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2023 nor for the year ended 30th June 2022.

Trustees' expenses

	2023 £	2022 £
Trustees' expenses	<u>1,228</u>	<u>843</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	10,805	9,392
Prepayments	<u>3,600</u>	<u>1,080</u>
	<u>14,405</u>	<u>10,472</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued
for the year ended 30th June 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	9,193	8,785
Accruals and deferred income	<u>11,692</u>	<u>3,012</u>
	<u>20,885</u>	<u>11,797</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Current assets	45,623	49,403	95,026	47,998
Current liabilities	<u>(20,885)</u>	<u>-</u>	<u>(20,885)</u>	<u>(11,797)</u>
	<u>24,738</u>	<u>49,403</u>	<u>74,141</u>	<u>36,201</u>

12. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	14,381	10,357	24,738
Restricted funds			
Grants and partnership fundings	21,820	27,583	49,403
	<u>36,201</u>	<u>37,940</u>	<u>74,141</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,704	(67,347)	10,357
Restricted funds			
Grants and partnership fundings	124,067	(96,484)	27,583
	<u>201,771</u>	<u>(163,831)</u>	<u>37,940</u>
TOTAL FUNDS			

The Wheelchair Football Association CIO

**Notes to the Financial Statements - continued
for the year ended 30th June 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	7,915	6,466	14,381
Restricted funds			
Grants and partnership fundings	33,765	(11,945)	21,820
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,680</u>	<u>(5,479)</u>	<u>36,201</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,503	(67,037)	6,466
Restricted funds			
Grants and partnership fundings	50,105	(62,050)	(11,945)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,608</u>	<u>(129,087)</u>	<u>(5,479)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2023.



Issuer Smailes Goldie

Document generated Tue, 9th Apr 2024 7:43:17 UTC

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Parties involved with this document

Document processed	Party + Fingerprint
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Fri, 12th Apr 2024 9:08:20 UTC	Helen Rhodes - Copied In (adf751a93799bbba389925a5ef0b6231)

Audit history log

Date	Action
Fri, 12th Apr 2024 9:08:21 UTC	Document emailed to Helenrhodes@smailesgoldie.co.uk (18.133.185.9)
Fri, 12th Apr 2024 9:08:20 UTC	Smailes Goldie viewed the envelope (213.249.229.122)
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Fri, 12th Apr 2024 9:07:54 UTC	Smailes Goldie viewed the envelope (213.249.229.122)
Fri, 12th Apr 2024 8:49:22 UTC	Smailes Goldie opened the document email. (52.164.206.229)
Fri, 12th Apr 2024 8:49:17 UTC	Document emailed to stevebramall@smailesgoldie.co.uk (18.130.252.197)
Fri, 12th Apr 2024 8:49:16 UTC	Dean Williams viewed the envelope (86.160.32.56)
Fri, 12th Apr 2024 8:49:16 UTC	Sent the envelope to Smailes Goldie (stevebramall@smailesgoldie.co.uk) for signing (86.160.32.56)
Fri, 12th Apr 2024 8:49:15 UTC	Dean Williams signed the envelope (86.160.32.56)
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Tue, 9th Apr 2024 8:22:29 UTC	Dean Williams opened the document email. (66.249.93.102)
Tue, 9th Apr 2024 7:45:55 UTC	Dean Williams opened the document email. (66.249.92.35)
Tue, 9th Apr 2024 7:45:52 UTC	Document emailed to dean.williams@thewfa.org.uk (18.130.64.180)
Tue, 9th Apr 2024 7:45:51 UTC	Sent the envelope to Dean Williams (dean.williams@thewfa.org.uk) for signing (213.249.229.122)

Tue, 9th Apr 2024 7:45:02 UTC

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THE WHEELCHAIR FOOTBALL ASSOCIATION CIO

England & Wales - Charity number 1161260

Accounts



Smailes Goldie Group
CREATING ADVANTAGE

REGISTERED CHARITY NUMBER: 1161260

The Wheelchair Football Association CIO

Unaudited Financial Statements

30th June 2022



SD-0209363-1-6

The Wheelchair Football Association CIO

**Contents of the Financial Statements
for the year ended 30th June 2022**

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Balance Sheet	5
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The Wheelchair Football Association CIO

**Reference and Administrative Details
for the year ended 30th June 2022**

TRUSTEES	C McNicol (Welfare Officer) L Brennan (Treasurer) S D Baxter (resigned 31.7.2022) A J Dowding B A Dix (Chair from 1.11.2020) J Bolding (Player Representative) A Nweke R Thompson (Vice Chair) P Gorman M Stevens
COMPANY SECRETARY	M Stevens
REGISTERED OFFICE	c/o Birmingham County FA Ray Hall Lane Birmingham West Midlands B43 6JF
REGISTERED COMPANY NUMBER	CE003894 (England and Wales)
REGISTERED CHARITY NUMBER	1161260
INDEPENDENT EXAMINER	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull East Yorkshire HU2 8BA

The Wheelchair Football Association CIO

Report of the Trustees for the year ended 30th June 2022

The trustees present their report with the financial statements of the charity for the year ended 30th June 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).

OBJECTIVES AND ACTIVITIES

Significant activities and Chairman's report

After Covid, this season will be known as the season of getting back to normal. But what is normal for our sport? There's nothing normal about it, what with transporting players to venues around the country, having great PAs for the players, or parents taking on the role and then there's the great team of volunteers in the form of the Trustees, referees, game day helpers, the live streaming team, etc.

They are all helping make the sport grow.

As a nationwide Charity we help to structure, support, and develop both new and old clubs and help them grow. Having two National Leagues and 5 Regional Leagues this means there is lots to do.

We now also have the end of season WFA cup game being broadcast live on mainstream television together with a professional commentating team. This has taken our fantastic sport to new heights! Channel 4 also screens highlights show.

How great is that! We have come such a long way from not being able to play during lock down and I am so proud of the whole team. They have all done such a fantastic job to get us to where we are now ready for the next season.

I will finish with a very important message "We are nothing without our players, but we could not do what we do without the volunteers."

They are amazing people, and our thanks go out to you all.

FINANCIAL REVIEW

Financial position

The trustees review the level of the charity's reserves annually to ensure that the charity can continue to meet its objectives. The activities that the charity undertakes on a day-to-day basis are funded from restricted reserves where the specific activity meets the restriction placed on a fund and unrestricted reserves for all other activities. At 30th June 2022 the charity had unrestricted reserves of £14,381 (2021 £7,915) and restricted reserves of £21,820 (2021 £33,765). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing document is its constitution, which follows the CIO - Association Model and was registered with the Charity Commission on 14 April 2015.

Recruitment and appointment of new trustees

Trustee vacancies are circulated 3-4 months before the AGM (held in June each year) amongst all our member clubs with a full description of the role including responsibilities.

Approved by order of the board of trustees on 19 April 2023 and signed on its behalf by:

.....
B A Dix - Trustee

**Independent Examiner's Report to the Trustees of
The Wheelchair Football Association CIO**

Independent examiner's report to the trustees of The Wheelchair Football Association CIO ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30th June 2022.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the 2011 Act;
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S. T. Bramall, BSc., F.C.A.,
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: 19 April 2023

The Wheelchair Football Association CIO

**Statement of Financial Activities
for the year ended 30th June 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,670	-	4,670	442
Charitable activities					
Core activities	3	42,603	50,105	92,708	70,589
Other trading activities	2	26,230	-	26,230	7,556
Total		<u>73,503</u>	<u>50,105</u>	<u>123,608</u>	<u>78,587</u>
EXPENDITURE ON					
Charitable activities					
Core activities	4	<u>67,037</u>	<u>62,050</u>	<u>129,087</u>	<u>88,333</u>
NET INCOME/(EXPENDITURE)		6,466	(11,945)	(5,479)	(9,746)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,915	33,765	41,680	51,426
TOTAL FUNDS CARRIED FORWARD		<u><u>14,381</u></u>	<u><u>21,820</u></u>	<u><u>36,201</u></u>	<u><u>41,680</u></u>

The notes form part of these financial statements

The Wheelchair Football Association CIO

**Balance Sheet
30th June 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	9	10,472	7,726
Cash at bank		<u>37,526</u>	<u>45,706</u>
		47,998	53,432
CREDITORS			
Amounts falling due within one year	10	(11,797)	(11,752)
		<u>36,201</u>	<u>41,680</u>
NET CURRENT ASSETS			
		<u>36,201</u>	<u>41,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,201	41,680
NET ASSETS		<u>36,201</u>	<u>41,680</u>
FUNDS	12		
Unrestricted funds		14,381	7,915
Restricted funds		<u>21,820</u>	<u>33,765</u>
TOTAL FUNDS		<u>36,201</u>	<u>41,680</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 April 2023 and were signed on its behalf by:

.....

B A Dix - Trustee

The Wheelchair Football Association CIO

Notes to the Financial Statements for the year ended 30th June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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'. 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.

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.

Taxation

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

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.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Catering and events	6,483	1,551
Equipment sales	9,147	5,505
Sponsorships	<u>10,600</u>	<u>500</u>
	<u>26,230</u>	<u>7,556</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 30th June 2022

3. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
National league fees	Core activities	28,760	4,500
Memberships	Core activities	4,508	-
Training	Core activities	800	10
Affiliations	Core activities	7,235	1,800
Grants	Core activities	50,105	64,279
Cup fees	Core activities	1,300	-
		<u>92,708</u>	<u>70,589</u>

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

	2022	2021
	£	£
The Football Association Limited	26,237	25,000
Sports England	-	15,400
Lottery Funding	-	4,347
Boost Funding MDUK	16,868	6,868
Britford Trust	-	12,664
Harrison Trust	7,000	-
	<u>50,105</u>	<u>64,279</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Core activities	<u>115,262</u>	<u>13,825</u>	<u>129,087</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Trustees' expenses	843	-
Salary and hosting	62,050	63,532
Venue hire and events	20,163	699
Other expenditure	1,267	2,190
Travel, hotels & subsistence	10,792	-
Equipment and repairs	8,652	5,505
Referee costs	7,256	-
Insurance	3,158	1,549
Coaching costs	431	4,043
Education costs	-	1,124
Bad debts	650	10
	<u>115,262</u>	<u>78,652</u>

The Wheelchair Football Association CIO

**Notes to the Financial Statements - continued
for the year ended 30th June 2022**

6. SUPPORT COSTS

	Governance costs £
Core activities	<u>13,825</u>

Support costs, included in the above, are as follows:

	2022	2021
	Core activities £	Total activities £
Accountancy and legal fees	2,062	2,680
Travel, hotels, subsistence	2,958	236
Website and advertising	3,805	6,765
Consultancy	<u>5,000</u>	<u>-</u>
	<u>13,825</u>	<u>9,681</u>

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Examiners fee	<u>2,062</u>	<u>1,180</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	<u>843</u>	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	9,392	4,838
Prepayments	<u>1,080</u>	<u>2,888</u>
	<u>10,472</u>	<u>7,726</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued
for the year ended 30th June 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	8,785	9,392
Accruals and deferred income	<u>3,012</u>	<u>2,360</u>
	<u>11,797</u>	<u>11,752</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Current assets	26,178	21,820	47,998	53,432
Current liabilities	<u>(11,797)</u>	<u>-</u>	<u>(11,797)</u>	<u>(11,752)</u>
	<u>14,381</u>	<u>21,820</u>	<u>36,201</u>	<u>41,680</u>

12. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	7,915	6,466	14,381
Restricted funds			
Grants and partnership fundings	<u>33,765</u>	<u>(11,945)</u>	<u>21,820</u>
TOTAL FUNDS	<u>41,680</u>	<u>(5,479)</u>	<u>36,201</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,503	(67,037)	6,466
Restricted funds			
Grants and partnership fundings	<u>50,105</u>	<u>(62,050)</u>	<u>(11,945)</u>
TOTAL FUNDS	<u>123,608</u>	<u>(129,087)</u>	<u>(5,479)</u>

The Wheelchair Football Association CIO

**Notes to the Financial Statements - continued
for the year ended 30th June 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	22,908	(14,993)	7,915
Restricted funds			
Grants and partnership fundings	28,518	5,247	33,765
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,426</u>	<u>(9,746)</u>	<u>41,680</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,808	(24,801)	(14,993)
Restricted funds			
Grants and partnership fundings	68,779	(63,532)	5,247
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,587</u>	<u>(88,333)</u>	<u>(9,746)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2022.

THE WHEELCHAIR FOOTBALL ASSOCIATION CIO

England & Wales - Charity number 1161260

Accounts



Smailes Goldie Group
CREATING ADVANTAGE

REGISTERED COMPANY NUMBER: CE003894
REGISTERED CHARITY NUMBER: 1161260

The Wheelchair Football Association CIO

Unaudited Financial Statements

30th June 2021



SD-0204218-1-6

The Wheelchair Football Association CIO

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The Wheelchair Football Association CIO

**Reference and Administrative Details
for the year ended 30th June 2021**

TRUSTEES	C McNicol (Player representative) L Brennan (Treasurer) S D Baxter D W M Lewis (Chair until 1.11.2020) (resigned 1.11.2020) A J Dowding B A Dix (Chair from 1.11.2020) P M Hunt (resigned 7.12.2020) J Bolding A Nweke (appointed 7.12.2020) R Thompson (Vice Chair) (appointed 7.12.2020) P Gorman (appointed 7.12.2020) A Wharton (resigned 7.12.2020) M Stevens
COMPANY SECRETARY	M Stevens
REGISTERED OFFICE	c/o Birmingham County FA Ray Hall Lane Birmingham West Midlands B43 6JF
REGISTERED COMPANY NUMBER	CE003894 (England and Wales)
REGISTERED CHARITY NUMBER	1161260
INDEPENDENT EXAMINER	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull East Yorkshire HU2 8BA

The Wheelchair Football Association CIO

Report of the Trustees for the year ended 30th June 2021

The trustees present their report with the financial statements of the charity for the period 1st July 2020 to 30th June 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).

OBJECTIVES AND ACTIVITIES

Significant activities and Chairman's report

At long last we are back doing what we do best and that's running the WFA and our league and cup competitions. We have to say it's been a long hard road over the last year and longer but we have been able to roll out our two competitive leagues and cup competition with great success whilst working with various organisations to confirm and keep our players and officials, volunteers and players families all safe and well during their time playing and training with us and their clubs.

For the WFA officials and group of Trustees it has been a sometime hard road to take making sure what is best for all of us in deciding when we can play and when the risks are too much because we know in deciding that it has a knock on effect in our ability to raise valuable funds for our sport and charity. I can only say how proud I am both on and off the court for the fantastic help and support our extended Powerchair Football family has worked to make the year as safe and as competitive as we could have done it's a fantastic achievement. We know we still have some way to go as we find we have still some players shielding and stay at home until they are 100% happy with the way they feel and we support them in every way possible until they are ready.

We look forward to a exciting end of season and WFA cup competition to take place knowing we are getting closer to a full and uninterrupted season with the Covid not being our biggest opponent.

FINANCIAL REVIEW

Financial position

The trustees review the level of the charity's reserves annually to ensure that the charity can continue to meet its objectives. The activities that the charity undertakes on a day-to-day basis are funded from restricted reserves where the specific activity meets the restriction placed on a fund and unrestricted reserves for all other activities. At 30th June 2021 the charity had unrestricted reserves of £7,915 (2020 £22,908) and restricted reserves of £33,765 (2020 £28,518). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing document is its constitution, which follows the CIO - Association Model and was registered with the Charity Commission on 14 April 2015.

Recruitment and appointment of new trustees

Trustee vacancies are circulated 3-4 months before the AGM (held in June each year) amongst all our member clubs with a full description of the role including responsibilities.

Approved by order of the board of trustees on 20th April 2022 and signed on its behalf by:

B A Dix - Trustee

**Independent Examiner's Report to the Trustees of
The Wheelchair Football Association CIO**

Independent examiner's report to the trustees of The Wheelchair Football Association CIO ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30th June 2021.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S. T. Bramall, BSc., F.C.A.,
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

20th April 2022

The Wheelchair Football Association CIO

**Statement of Financial Activities
for the year ended 30th June 2021**

	Notes	Unrestricted fund £	Restricted fund £	Year ended 30.6.21 Total funds £	Period 1.4.19 to 30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		442	-	442	2,132
Charitable activities	3				
Core activities		1,810	68,779	70,589	94,360
Other trading activities	2	7,556	-	7,556	25,594
Other income		-	-	-	2
Total		9,808	68,779	78,587	122,088
EXPENDITURE ON					
Charitable activities	4				
Core activities		24,801	63,532	88,333	125,139
NET INCOME/(EXPENDITURE)		(14,993)	5,247	(9,746)	(3,051)
RECONCILIATION OF FUNDS					
Total funds brought forward		22,908	28,518	51,426	54,477
TOTAL FUNDS CARRIED FORWARD		<u>7,915</u>	<u>33,765</u>	<u>41,680</u>	<u>51,426</u>

The notes form part of these financial statements

The Wheelchair Football Association CIO

**Balance Sheet
30th June 2021**

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	9	7,726	9,745
Cash at bank		<u>45,706</u>	<u>44,567</u>
		53,432	54,312
CREDITORS			
Amounts falling due within one year	10	(11,752)	(2,886)
		<u>41,680</u>	<u>51,426</u>
NET CURRENT ASSETS			
		<u>41,680</u>	<u>51,426</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,680	51,426
NET ASSETS		<u>41,680</u>	<u>51,426</u>
FUNDS	12		
Unrestricted funds		7,915	22,908
Restricted funds		<u>33,765</u>	<u>28,518</u>
TOTAL FUNDS		<u>41,680</u>	<u>51,426</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20th April 2022 and were signed on its behalf by:

B A Dix - Trustee

The Wheelchair Football Association CIO

Notes to the Financial Statements for the year ended 30th June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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'. 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.

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.

Taxation

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

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.

2. OTHER TRADING ACTIVITIES

	Year ended 30.6.21 £	Period 1.4.19 to 30.6.20 £
Catering and events	1,551	6,516
Equipment sales	5,505	1,578
Sponsorships	500	17,500
	<u>7,556</u>	<u>25,594</u>

The Wheelchair Football Association CIO

**Notes to the Financial Statements - continued
for the year ended 30th June 2021**

3. INCOME FROM CHARITABLE ACTIVITIES

		Year ended 30.6.21	Period 1.4.19 to 30.6.20
	Activity	£	£
National league fees	Core activities	4,500	24,265
Memberships	Core activities	-	5,697
Training	Core activities	10	2,384
Affiliations	Core activities	1,800	8,790
Grants	Core activities	64,279	51,728
Cup fees	Core activities	-	1,496
		<u>70,589</u>	<u>94,360</u>

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

		Year ended 30.6.21	Period 1.4.19 to 30.6.20
		£	£
The Football Association Limited		25,000	41,050
Sports England		15,400	-
Lottery Funding		4,347	-
Boost Funding MDUK		6,868	10,678
Britford Trust		<u>12,664</u>	-
		<u>64,279</u>	<u>51,728</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Core activities	<u>78,652</u>	<u>9,681</u>	<u>88,333</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued
for the year ended 30th June 2021

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year ended 30.6.21 £	Period 1.4.19 to 30.6.20 £
Trustees' expenses	-	3,600
Salary and hosting	63,532	60,465
Venue hire	699	16,520
Other expenditure	2,190	2,799
Equipment and repairs	5,505	9,957
Classification costs	-	2,077
Referee costs	-	8,965
Insurance	1,549	4,738
Coaching costs	4,043	444
Education costs	1,124	-
Bad debts	10	303
	<u>78,652</u>	<u>109,868</u>

6. SUPPORT COSTS

	Governance costs £
Core activities	<u>9,681</u>

Support costs, included in the above, are as follows:

	Year ended 30.6.21 £	Period 1.4.19 to 30.6.20 Total activities £
Accountancy and legal fees	2,680	1,307
Travel, hotels, subsistence	236	6,142
Website and advertising	<u>6,765</u>	<u>7,822</u>
	<u>9,681</u>	<u>15,271</u>

7. NET INCOME/(EXPENDITURE)

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

	Year ended 30.6.21 £	Period 1.4.19 to 30.6.20 £
Examiners fee	<u>1,180</u>	<u>1,307</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued
for the year ended 30th June 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2021 nor for the period ended 30th June 2020.

Trustees' expenses

	Year ended 30.6.21 £	Period 1.4.19 to 30.6.20 £
Trustees' expenses	<u>-</u>	<u>3,600</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	4,838	7,700
Prepayments	<u>2,888</u>	<u>2,045</u>
	<u>7,726</u>	<u>9,745</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	9,392	706
Accruals and deferred income	<u>2,360</u>	<u>2,180</u>
	<u>11,752</u>	<u>2,886</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Current assets	19,667	33,765	53,432	54,312
Current liabilities	<u>(11,752)</u>	<u>-</u>	<u>(11,752)</u>	<u>(2,886)</u>
	<u>7,915</u>	<u>33,765</u>	<u>41,680</u>	<u>51,426</u>

12. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	22,908	(14,993)	7,915
Restricted funds			
Grants and partnership fundings	<u>28,518</u>	<u>5,247</u>	<u>33,765</u>
TOTAL FUNDS	<u>51,426</u>	<u>(9,746)</u>	<u>41,680</u>

The Wheelchair Football Association CIO

**Notes to the Financial Statements - continued
for the year ended 30th June 2021**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,808	(24,801)	(14,993)
Restricted funds			
Grants and partnership fundings	68,779	(63,532)	5,247
TOTAL FUNDS	<u>78,587</u>	<u>(88,333)</u>	<u>(9,746)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	17,222	5,686	22,908
Restricted funds			
Grants and partnership fundings	37,255	(8,737)	28,518
TOTAL FUNDS	<u>54,477</u>	<u>(3,051)</u>	<u>51,426</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,360	(64,674)	5,686
Restricted funds			
Grants and partnership fundings	51,728	(60,465)	(8,737)
TOTAL FUNDS	<u>122,088</u>	<u>(125,139)</u>	<u>(3,051)</u>

The Wheelchair Football Association CIO

**Notes to the Financial Statements - continued
for the year ended 30th June 2021**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2021.