

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**

				Year ended 30.6.21 Total funds £	Period 1.4.19 to 30.6.20 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
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)
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

**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	Period
	30.6.21	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	12,664	-
	<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	6,765	7,822
	<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	28,518	5,247	33,765
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>122,088</u>	<u>(125,139)</u>	<u>(3,051)</u>

13. RELATED PARTY DISCLOSURES

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