



Smales 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

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10

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	3				
Core activities		42,603	50,105	92,708	70,589
Other trading activities	2	26,230	-	26,230	7,556
Total		73,503	50,105	123,608	78,587
EXPENDITURE ON					
Charitable activities	4				
Core activities		67,037	62,050	129,087	88,333
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		14,381	21,820	36,201	41,680

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)
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 £
National league fees	Activity	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 £ <u>13,825</u>
Core activities	

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

	2022 Core activities £	2021 Total activities £
Accountancy and legal fees	2,062	2,680
Travel, hotels, subsistence	2,958	236
Website and advertising	3,805	6,765
Consultancy	5,000	-
	<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	3,012	2,360
	<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	(11,797)	-	(11,797)	(11,752)
	<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	33,765	(11,945)	21,820
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	50,105	(62,050)	(11,945)
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.