



Smailes Goldie Group
CREATING ADVANTAGE

The Wheelchair Football Association CIO

Unaudited Financial Statements

30th June 2023



SD-0213589-1-6

The Wheelchair Football Association CIO

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for the year ended 30th June 2023**

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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:

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 ('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	3				
Core activities		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	4				
Core activities		<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		<u>14,381</u>	<u>21,820</u>	<u>36,201</u>	<u>41,680</u>
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			
		<u>74,141</u>	<u>36,201</u>
NET ASSETS			
		<u>74,141</u>	<u>36,201</u>
FUNDS	12		
Unrestricted funds		24,738	14,381
Restricted funds		<u>49,403</u>	<u>21,820</u>
TOTAL FUNDS		<u>74,141</u>	<u>36,201</u>

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	15,000	10,600
	<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	11,692	3,012
	<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	(20,885)	-	(20,885)	(11,797)
	<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
TOTAL FUNDS	<u>36,201</u>	<u>37,940</u>	<u>74,141</u>

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
TOTAL FUNDS	<u>201,771</u>	<u>(163,831)</u>	<u>37,940</u>

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.



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Parties involved with this document

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