

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	3				
Core activities		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	4				
Core activities		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)
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 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 £
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 £ <u>3,497</u>	2023 £ <u>1,228</u>
Trustees' expenses		

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
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	(20,572)	-	(20,572)	(20,885)
	<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	-	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>

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	36,590	(3,577)	33,013
	<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
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
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.

