

The Wheelchair Football Association CIO

Unaudited Financial Statements

30th June 2025



The Wheelchair Football Association CIO

Contents of the Financial Statements for the year ended 30th June 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

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 trustees 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		<u>126,434</u>	<u>78,180</u>	<u>204,614</u>	<u>200,200</u>
NET INCOME		96,332	17,471	113,803	14,058
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,991</u>	<u>61,208</u>	<u>88,199</u>	<u>74,141</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>123,323</u></u>	<u><u>78,679</u></u>	<u><u>202,002</u></u>	<u><u>88,199</u></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)
NET CURRENT ASSETS		<u>168,484</u>	<u>50,701</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>202,002</u>	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 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	29,000	13,500
	<u>52,069</u>	<u>33,496</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
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	2,330	3,070
		<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	2,500	-
	<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	869	7,782
	<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	6,541	6,232
	<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 <u>2</u>	2024 <u>2</u>
Administration		

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.