

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 January 2022
for
Northern Ice Wheelchair Curling Club

James W A Cruickshank & Co
Chartered Accountants
Chartered Tax Advisers
Inglewood
Wreay
Carlisle
Cumbria
CA4 0RL

Northern Ice Wheelchair Curling Club

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for the Year Ended 31 January 2022

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Northern Ice Wheelchair Curling Club

Operating and Financial Review
for the Year Ended 31 January 2022

The main source of funds has been donations, a grant from Sport England and memberships fees. Due to concerns regarding Covid we no longer participate in any cash collections.

The trustees present their report with the financial statements of the charity for the year ended 31 January 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

Objectives and aims

1. To provide for the welfare of wheelchair users by promoting the provision of Wheelchair Curling.
2. To promote the benefit of Curling to wheelchair users and provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved; and
3. To advance the education of the public about Wheelchair Curling.

Significant activities

1. NIWCC plan a series of training sessions throughout the curling season to assist its members in training/coaching.
2. We also provide 'Come and try it' sessions from time to time to let non members see what we do and hopefully gain new members.
3. Those members who wish to be involved in competition curling are encouraged to do so.

These activities benefit people by increasing confidence, social skills and fitness.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Summary of the Main Achievements

During the year NIWCC achieved the following:

- Residential 'Come and try it' event at Northwest Castle Hotel Stranraer where 12 people were introduced to the sport. NIWCC held training sessions every week during the season at Dumfries Ice Bowl.
- 3 members of NIWCC achieved Level 1 coaching certificates.
- 1 member of NIWCC qualified as a first aider.
- NIWCC enjoyed competing in the following competitions:
 - British Open
 - National Pairs
 - Dumfries Lions
 - Scottish Championship
 - Cairndale Hotel Dumfries competition.
- Three members of NIWCC were selected to the GB Wheelchair Curling squad. This is the first time anyone from England has been selected.
- Six NIWCC members were selected to be included In the England Wheelchair Curling Association.

FINANCIAL REVIEW

Reserves policy

Cash in hand at 31/01/2022 was £16,379.33. The main financial risk to the charity is reduced donations and grants. The funds are held to cover six months costs and to meet any unforeseen expenditure.

FUTURE PLANS

We are planning to hold the first competition between Scottish and English wheelchair curling clubs called the 'Nations Cup'. The competition will be held in August 2022. If successful it is planned to make this an annual event. There will be a continued effort to provide access to wheelchair curling to as wide an audience as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Northern Ice Wheelchair Curling Charity is a Charitable Incorporated Organization (CIO) which was first registered as a charity on 07 October 2020. The charity is registered with the Charity Commission under number 1191689. The principal office of the charity is 26 Twickenham Court, Seghill, Cramlington, NE23 7TB.

Recruitment and appointment of new trustees

Trustees are appointed or reappointed at the AGM held in February.

Risk management

There are 2 potential high risks.

1. Should our preferred ice rink, Dumfries Ice Bowl, be unavailable for any reason it would cause serious operational issues. To mitigate this risk, we do have access to Ice Rinks at Kelso, Lockerbie, and Preston.
2. Finance is the other high risk. To mitigate this the club policy is to have sufficient funds to continue operating for 6 months.

Membership of the club is open to disabled wheelchair users over the age of eighteen residing in the north of England. NIWCC is associated with Scottish Curling via membership of Stirling Wheelchair Curling Club.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1191689

Principal address

26 Twickenham Court
Northumberland
NE23 7TB

Trustees

Bryan Miller
Norma Woods
Stephen McGarry
Stewart Pimblett

Independent Examiner

James W A Cruickshank
James W A Cruickshank & Co
Chartered Accountants
Chartered Tax Advisers
Inglewood
Wreay
Carlisle
Cumbria
CA4 0RL

Approved by order of the board of trustees on 26/09/2022 and signed on its behalf by:



Bryan Miller - Trustee

Independent Examiner's Report to the Trustees of
Northern Ice Wheelchair Curling Club

Independent examiner's report to the trustees of Northern Ice Wheelchair Curling Club

I report to the charity trustees on my examination of the accounts of Northern Ice Wheelchair Curling Club (the Trust) for the year ended 31 January 2022.

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.

James Cruickshank

James W A Cruickshank
James W A Cruickshank & Co
Chartered Accountants
Chartered Tax Advisers
Inglewood
Wreay
Carlisle
Cumbria
CA4 0RL

Date: 26/09/2022

Northern Ice Wheelchair Curling Club

Statement of Financial Activities
for the Year Ended 31 January 2022

				Year Ended 31.1.22 Total funds £	Period 21.3.20 to 31.1.21 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,828	-	23,828	16,175
Other trading activities	3	2,419	-	2,419	-
Total		<u>26,247</u>	<u>-</u>	<u>26,247</u>	<u>16,175</u>
EXPENDITURE ON					
Charitable activities	4				
Administration Costs of Charity		2,797	-	2,797	-
Fund Raising		3,747	-	3,747	-
Competitions and events		16,990	-	16,990	-
Total		<u>23,534</u>	<u>-</u>	<u>23,534</u>	<u>-</u>
NET INCOME		2,713	-	2,713	16,175
RECONCILIATION OF FUNDS					
Total funds brought forward		16,175	-	16,175	-
TOTAL FUNDS CARRIED FORWARD		<u>18,888</u>	<u>-</u>	<u>18,888</u>	<u>16,175</u>

The notes form part of these financial statements

Northern Ice Wheelchair Curling Club

Balance Sheet

31 January 2022

	Notes	Unrestricted fund £	Restricted fund £	31.1.22 Total funds £	31.1.21 Total funds £
FIXED ASSETS					
Tangible assets	7	2,809	-	2,809	-
CURRENT ASSETS					
Debtors	8	(300)	-	(300)	-
Cash at bank		16,379	-	16,379	16,175
		<u>16,079</u>	<u>-</u>	<u>16,079</u>	<u>16,175</u>
NET CURRENT ASSETS		<u>16,079</u>	<u>-</u>	<u>16,079</u>	<u>16,175</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,888</u>	<u>-</u>	<u>18,888</u>	<u>16,175</u>
NET ASSETS		<u>18,888</u>	<u>-</u>	<u>18,888</u>	<u>16,175</u>
FUNDS	9				
Unrestricted funds				<u>18,888</u>	<u>16,175</u>
TOTAL FUNDS				<u>18,888</u>	<u>16,175</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/09 2022 and were signed on its behalf by:



Bryan Miller - Trustee

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' and the Charities Act 2011. 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.

Fixtures and fittings - 25% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	Year Ended 31.1.22 £	Period 21.3.20 to 31.1.21 £
Gifts	(1)	-
Donations	10,354	16,175
Grants	10,000	-
Subscriptions	3,475	-
	<u>23,828</u>	<u>16,175</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Year Ended 31.1.22 £	Period 21.3.20 to 31.1.21 £
ESC LOTTERY FUND	10,000	-
	<u>10,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31.1.22 £	Period 21.3.20 to 31.1.21 £
Fundraising events	2,419	-
	<u>2,419</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Administration Costs of Charity	2,497	300	2,797
Fund Raising	3,747	-	3,747
Competitions and events	16,990	-	16,990
	<u>23,234</u>	<u>300</u>	<u>23,534</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the period ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the period ended 31 January 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,175	-	16,175
NET INCOME	<u>16,175</u>	<u>-</u>	<u>16,175</u>
TOTAL FUNDS CARRIED FORWARD	<u>16,175</u>	<u>-</u>	<u>16,175</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
Additions	2,809
NET BOOK VALUE	
At 31 January 2022	2,809
At 31 January 2021	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22 £	31.1.21 £
Accruals	(300)	-

9. MOVEMENT IN FUNDS

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	16,175	2,713	18,888
TOTAL FUNDS	16,175	2,713	18,888

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,247	(23,534)	2,713
TOTAL FUNDS	26,247	(23,534)	2,713

Comparatives for movement in funds

	Net movement in funds £	At 31.1.21 £
Unrestricted funds		
General fund	16,175	16,175
TOTAL FUNDS	16,175	16,175

9. 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	16,175	-	16,175
TOTAL FUNDS	<u>16,175</u>	<u>-</u>	<u>16,175</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2022.

Northern Ice Wheelchair Curling Club

Detailed Statement of Financial Activities
for the Year Ended 31 January 2022

	Year Ended 31.1.22 £	Period 21.3.20 to 31.1.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	10,354	16,175
Grants	10,000	-
Subscriptions	3,475	-
	<hr/> 23,828	<hr/> 16,175
Other trading activities		
Fundraising events	2,419	-
	<hr/> 26,247	<hr/> 16,175
Total incoming resources		
EXPENDITURE		
Charitable activities		
Food and Drinks	32	-
Website hosting	91	-
Workwear Protective Clothing	3,272	-
Travelling	11,526	-
Repairs and Renewals	1,305	-
Seminars, Competitions& Events	940	-
Advertising	3,747	-
Subscriptions and Memberships	399	-
Training Costs	1,220	-
Fixtures and fittings	702	-
	<hr/> 23,234	<hr/> -
Support costs		
Governance costs		
Independent Examiner Fees	300	-
	<hr/> 23,534	<hr/> -
Total resources expended		
Net income	<hr/> 2,713	<hr/> 16,175