

REGISTERED COMPANY NUMBER: 07614906 (England and Wales)
REGISTERED CHARITY NUMBER: 1144808

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**



**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 14
Report of the Independent Auditors	15 to 18
Statement of Financial Activities	19
Balance Sheet	20
Cash Flow Statement	21
Notes to the Cash Flow Statement	22
Notes to the Financial Statements	23 to 33

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRATEGIC REPORT

Welcome From the Chair



It is a true delight to write this welcome with our sport having returned to wheelchair basketball courts across the UK, and week-in-week-out competition and training taking place following the 18-month hiatus during the pandemic.

Not only has the sport returned, but the strength of our return is testament to the resilience, creativity and determination of our community which resolutely kept their clubs and members engaged despite uniquely challenging circumstances.

As an organisation, the period of suspension provided an opportunity to reflect on the journey the sport has travelled, but also to instigate some of the key development areas of our strategic plan to facilitate future growth.

As a Board, it is key that we continuously work to future proof the sport through overseeing the delivery of our strategic plan. The role of the British Wheelchair Basketball Board is also to check and challenge the organisation's executive and ensure that we keep sight of our mission to transform people's lives through wheelchair basketball.

The period between April 2021 to March 2022 has offered many significant moments for us to publicly outline our collective ambition to break new ground for para-sport in the UK. We will go into greater detail on these individual areas within this annual report, but to summarise some key highlights include:

World-Class National Governing Body: Attracting new investment into the sport

- Welcome of four new High-Performance Partners in April 2021 bringing in £1.2M investment into the sport
- Announcement of new four-year commercial partner Irwin Mitchell in April 2021- Official supplier of wealth management

Double Participation: Attract and retain new participants to the sport

- Return to competitions in September 2021 saw 81% participation in BWB's National Leagues against pre-pandemic figures
- IAG Programme launch in Finsbury Park supported by BWB's Royal Patron the Countess of Wessex.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Professional Domestic League

- Announcement of four franchise Women's Premier League Teams in April 2021 – Worcester Wolves, Loughborough Lightning, East London Phoenix, Cardiff Met Archers
- In January 2022 over 4.5 thousand people watched the BBC/YouTube streamed first game of the Women's Premier League season, with an eight game BBC deal announced.

World-Class High-Performance System:

- The GB Men's Team bought home a bronze medal from Tokyo 2020, as both teams demonstrated their commitment and passion competing under hugely testing circumstances.
- Just four months after Tokyo 2020 both GB teams were back on court for the Madrid Europeans, with COVID-19 still prominent at the competition both teams bought home silver medals.
- Significant international influence by British Wheelchair Basketball during 2021 to support our International Federation meet its eligibility requirements for the sport to remain in the Paralympic Movement.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

World-Class National Governing Body

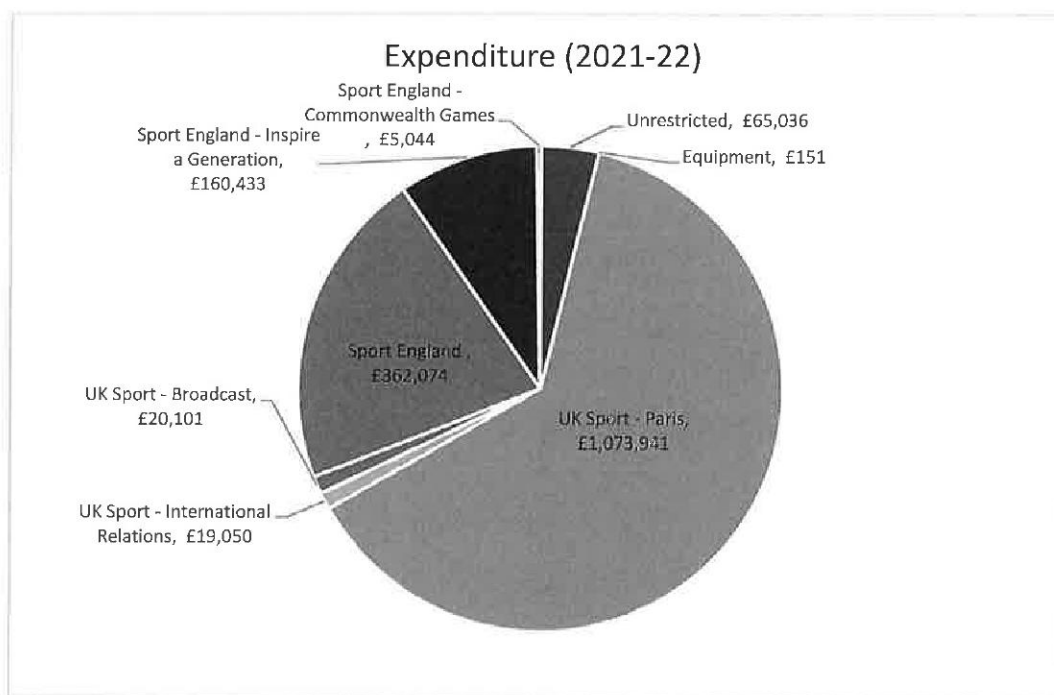
Financial Health

The NGB's prudent approach to its financial planning during 2021-22 has enabled it to complete the financial year in a surplus position for unrestricted funds of £28,579. This surplus will now support the organisation's plans to reinvest and grow as it begins to rebuild following a period of caution during COVID-19. Growth plans include home country participation development as well as commercial relationship investment.

Our funders have also continued to demonstrate support, understanding and confidence in the NGB and our programmes, including:

- Review and remodel of the IAG programme to recognise and address socio economic challenges including increased venue hire costs.
- Confirmation of five-year funding award for Sport England System and Governance, and three-year funding for Talent.
- Funding flexibility to support organisation whilst it navigated COVID-19.
- UK Sport Major Events investment in broadcast of Women's Premier League.

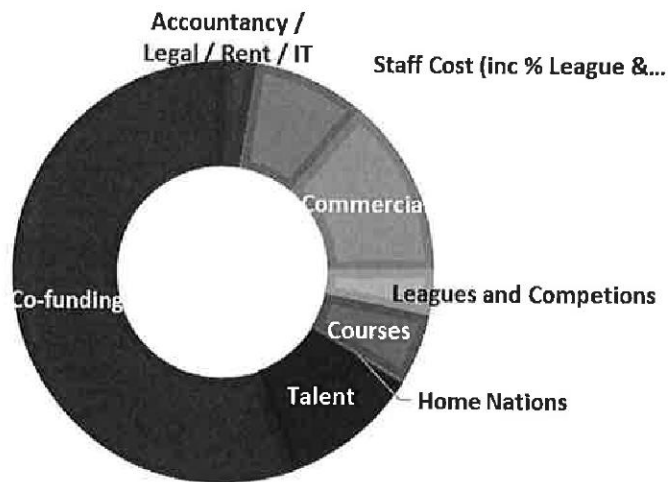
How our money is spent:



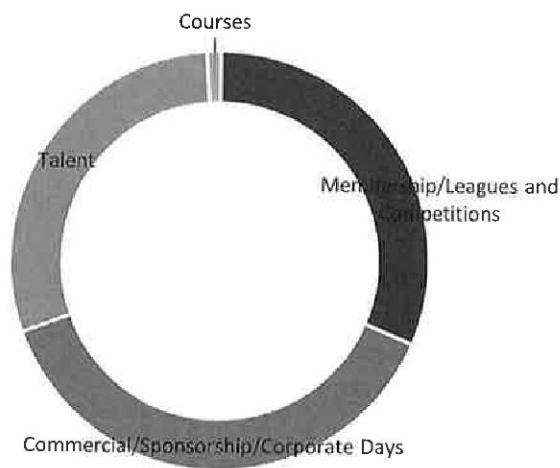
GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

BWB UNRESTRICTED EXPENDITURE - 2021-22



BWB Unrestricted Income 2021-22



**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Equality Diversity and Inclusion (EDI)

EDI continues to be a critical development area as we all work diligently to enable a sport where everyone can be their authentic selves and realise true inclusion.

British Wheelchair Basketball scored a C in the 2021 Sport Race Representation Index identifying areas of under-representation on the Board and within the talent/elite pathways as areas of improvement, but with the NGB staff team scoring an A.

Within the wider sport analysis of our participation data has underpinned our key development drivers with identified under-representation of ethnically diverse individuals and female participants within workforce (coaching and officiating) and female talent pathways.

Towards the end of the financial year BWB commissioned, with the support of UK Sport and Sport England, AKD Solutions to work with the sport to develop our four-year Diversity Inclusion Action Plan (DIAP). The DIAP will be a significant tool to help us achieve our ambition to create a sport which is inclusive. Thank you to all of our members who have supported this work through taking part in the consultation survey.

Anti-Doping

In April 2021 UK Anti-Doping published its new National Anti-Doping Policy along with the requirement that all NGB's formally demonstrate their compliance with the Policy as part of an Assurance Framework. The Framework consists of 24 requirement areas across the areas of Organisation and Governance, Legal and Education, Communications, Intelligence and Investigations, Education and Testing.

In December 2021 the Board formally approved BWB's new Anti-Doping Policy which was published to our website in January 2021.

Commercial Growth

Despite challenging economic circumstances, BWB Welcomed Irwin Mitchell as a new commercial partner in April 2021. The four-year deal announced Irwin Mitchell as the sports official partner for Wealth Management.

We have also agreed a four-year extension with Matsunaga as our Performance Sports Chair provider which will now provide access to world-class sports chairs for our senior elite athletes and also to those within our talent pathway.

The increased public profile of the sport, through the launch of Women's Premier League has opened several opportunities for the sport to form relationships with new prospective commercial partners. This work was supported by strong media interest/coverage, broadcast announcements, public advocates and social analytics.

Infrastructure and Leadership

British Wheelchair Basketball would like to thank David Kingstone (Non-Executive Sports Director) and Graham Arthur (Non-Executive Director) for their service to the NGB during their tenure to the Board. We wish them every success in the future.

With Thanks/Recognition

BWB thanks its Principal funders UK Sport (World Class Programme), Sport England (Development and Talent Programmes), Sport England (Inspire A Generation), Sport England (Commonwealth Games), Dynamik Sport Flooring, ATPi, Irwin Mitchell and Matsunaga. Without these contributions many of our current activities and success on the international stage would not be possible.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Doubling Participation

Return to Sport

The 2nd October 2021 was a welcomed date as BWB's National Leagues returned to competition with the Sussex Bears taking on the Bears in a Division 2 fixture.

We are incredibly proud to report a return rate of 81% participation in BWB's National Leagues against pre-pandemic figures which includes the registration of six new teams - Mohawks 3, Southport Wheelchair Basketball Club, Aces 2, Black Country Knights, Lothian Phoenix 2, Thames Valley Kings 3.

The postponed 2020 School Games took place on the 4th and 5th of August at Loughborough University with 11 teams competing (7 x male / 4 x female). Congratulations to all athletes that participated and to the winning teams England South (M) and England North (W).

The strength of the return to competition in the new 3x3 format is a testament to the hard work and creativity of our club network to keep their membership engaged and active throughout the pandemic.

SE Five Year Strategy

In March 2022 Sport England publicly confirmed British Wheelchair Basketball as one of its first group of 43 partners to receive investment to support the delivery of system-wide change and help tackle inequality in sport.

Key objectives of BWB's five-year Sport England #UnitingTheMovement Strategy include:

- Public profiling of sport to create awareness of opportunity and transform public perception of inclusive sport
- Recruitment, activation and training of new partnership network to support delivery of sport
- Support our club infrastructure as we rebuild from COVID-19
- Recruit more females and individuals from ethnically diverse backgrounds into workforce roles
- Grow capacity of the NGB to safeguard and provide a robust and sustainable infrastructure
- Develop and recruit a Board that is representative of the communities we serve
- To recruit more female participants from ethnically diverse backgrounds into the talent pathway.

Inspire a Generation

The Inspire a Generation programme hit the headlines again in May 2021 as our Royal Patron, the Countess of Wessex, publicly launched the participant recruitment campaign. Taking place mid pandemic on the outdoor courts of Finsbury Park, the Countess was joined by local school children and IAG activators (and mentor) to raise awareness for this new community participation programme.

The programme will continue to be funded for three more financial years, as Sport England remains committed to supporting British Wheelchair Basketball to bring to life a mass participation programme that will tackle barriers to participation and welcome a new generation of wheelchair basketball player into our community.

Working alongside our funding partner to continuously reflect and evaluate, the programme has reviewed challenges presented as a direct result of the pandemic, most significant of which was the rising cost of facility hire and launched a new wave of Local Delivery Partner recruitment in March 2022.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Investing in Workforce

BWB remained committed to supporting the professional development of its community and enable progression into workforce roles, specifically offering avenues for clubs to progress their own volunteers into coaching and officiating positions. The sport experienced a reduced return to sport for workforce (officials) following the pandemic and is an identified area for training, recruitment and development into 2022 and beyond.

Investment into this area during 2021/22 included the following:

- **Level 1 Assistant Coach Award & Level 2 Coach Award (1st 4Sport)** - Developed and launched blended learning courses available from June 2021.
- **Level 3 Coaching Award** - Development of a Level 3 Coaching Award (Wheelchair Basketball) to be available later in 2022.
- **Officiating** - Commission of specialist elearning provider to create online training for table officiating which will support clubs develop their officiating resource.
- **Level 2 Referee Award (Wheelchair Basketball)** - The development of this qualification will support the recruitment of specifically qualified referees into the sport.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Professional Domestic Leagues

BWB National League

All three British Wheelchair Basketball National Leagues returned to competition in 2021-22 with 54 teams competing within National League against a pre-pandemic figure of 58.

Women's League returned in its three-round format with the teams this year being hosted by the High-Performance Partnerships, with round 1 hosted by Loughborough University, round two by University of East London and round three by the University of Worcester.

Junior League also made a welcome return with three rounds commencing in October 2021 and Elite 8's scheduled for April 2022.

We would like to thank the participants of all BWB Leagues for their respect and adherence to British Wheelchair Basketball's Return to Play guidance as the sport transitioned through the different stages during its return.

Women's Premier League

In April 2021 British Wheelchair Basketball, in partnership with the newly formed High-Performance Partnerships, announced the launch of the first ever Women's Premier League. It marked not only a historic moment for wheelchair basketball, but also a ground-breaking moment for team para-sport in the UK, providing professionalised training and competition environments for elite women's wheelchair basketball teams.

An integral part of the NGB's UK Sport Paris Strategy, the formation of the League is designed to provide sustained high-level week-in-week-out competition exposure for our current and upcoming elite female talent. Within the franchise environments the athletes will have regular access to world-class training facilities, as well as professional wheelchair basketball coaches and sports science and sports medicine teams. Athlete development within the franchise environments will be overseen by the BWB Performance Programme staff to enable a synergy between professional club environment and national team requirements, as well as talent identification and progression.

The first Women's Premier League squads were announced in November 2021, with an eight-game BBC broadcast deal confirmed in January 2022 prior to the first league games hitting the court later in the month.

This League is laying the foundations for the introduction of the UK's men's professional league post Paris 2024.

BUCS

2021-22 marked wheelchair basketball's inaugural year as a British Universities & Colleges Sport (BUCS) sport, the first fully inclusive sport to be featured within its programme of sports. Eight university teams competed from Durham, Hull, Nottingham, Loughborough, Worcester, Cardiff, Brunel, and UEL.

On the 23rd March 2022 the sport was included in BUCS Big Wednesday hosted at the University of Nottingham, with Cardiff Met and the University of Nottingham progressing to the first ever BUCS final. Congratulations to all teams who competed in the 2021-22 league and to ultimate league winners the University of Nottingham.

The inclusion of wheelchair basketball as a BUCS sport is a huge moment for the sport, and helps elevate the public profile, reputation and access to participation in wheelchair basketball within the university sector. The university population is a significant audience for the sport, and the ambition is that the visibility provided through BUCS will signpost new players into the BWB club network whilst either studying or following graduation.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

3x3 Development

The Ball Out 3x3 National Tour featuring 3x3 Wheelchair Basketball Competition was the first BWB sanctioned event post pandemic.

The new format of the sport, which will feature for the first time at the 2022 Commonwealth Games, welcomed eight teams from across England, Northern Ireland, Scotland and Wales.

Played on a half-court the 3x3 format is quick and intense with teams having just 12 seconds to shoot during each phase of play, and games played over a single period of 10 minutes (or less, as the game could end before the end of regular time with the first team scoring 21 points or more winning the game).

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

World-Class High-Performance System

Tokyo 2020

Tokyo 2020 was undoubtedly a testament to the resilience and dedication of our elite athletes and staff support teams. A uniquely challenging Paralympic Games, Tokyo 2020 presented numerous obstacles for our teams to solve and overcome as they prepared for international competition under the veil of COVID-19.

With European leagues partially returning and UK competition still in suspension, the GB teams prepared for the Paralympics at 'Restricted Environment Training Camps' which necessitated significant periods away from family and loved ones in the run up to the Games.

The ParalympicsGB squads were announced in July 2020, with a number of new faces included in both team's line-ups.

As the team's prepared to travel to Tokyo, the heart-breaking news was received that GB Men's Head Coach Haj Bhanja had tested positive for COVID-19 and was therefore unable to join the team in Tokyo.

In response, and a scenario which had been carefully planned for, the men's team dug deep and demonstrated incredible grit and determination as they undertook their Tokyo campaign with Gaz Choudhry adopting the role of Player/Coach. Ultimately returning home with a bronze medal following a dramatic win over Spain, the Team were praised internationally for their resilience both on and off court.

The GB Men's team delivered a breath-taking display of wheelchair basketball during the Paralympics repeatedly changing the outcome of their games during the dramatic final moments.

European Championships

Within just four short months of the Paralympics, both GB squads were once again travelling to international competition in Madrid to compete at the 2021 European Championships (and World Championship qualifiers). Once again, the competition was set against the backdrop of COVID-19 and presented significant challenges for both teams.

Although both teams finished the competition in second place it was not the European Championships either team had hoped for. Following COVID-19 cases within both teams, they took the hugely difficult decision to forfeit their gold medal games to prioritise the health and wellbeing of the GB teams and wider competition community.

International Influence

British Wheelchair Basketball has invested significant resource during the financial year 2021-22 to support the international federation meet the IPCs requirements for conditional reinstatement in the Paralympic Games sports programme. This has included supporting research and development of the Minimum Impairment Criteria (MIC), international sport wide education programme for classifiers, and facilitating the development of the International Federations 10 Year Global Strategy.

The shared ambition for all is to see the sport continue to thrive on a global stage, with a secure future for current and upcoming elite wheelchair basketball athletes.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Paris Strategy

The High-Performance Partnerships (HPPs) will play a key role in the successful implementation of the NGB's UK Sport - Paris Strategy. These four centre's of excellence for wheelchair basketball will be instrumental in nurturing and developing a new generation of world-class coaching talent, with mentoring and education provided by the BWB's GB coaching team.

Alongside this, the HPPs will help identify and develop new emerging elite talent for both the men and women's programmes through the BUCS league, the Women's Premier League and through the provision (and access to) international standard wheelchair basketball facilities.

Programme Staffing

British Wheelchair Basketball would like to extend its sincere thanks to the NGB's staff team, athlete support teams and Board, as well as World-Class Programme's elite athletes and friends and family, for their outstanding commitment, grit and drive that was constantly evident despite numerous challenges and set-backs but which empowered GB to bring home three international major competition medals in 2021.

2022 and BEYOND

The future is incredibly bright for wheelchair basketball which will see the impact of key initiatives and programmes being realised supporting the sport to meet its strategic objectives. Priorities for the sport going forward include:

Year 3 - Inspire a Generation Programme:

Engaging new participants and sport delivery partners, as well as activating national activation networks. This will support our targets to double participation, as well as deliver positive action to address underrepresentation within our sport across all audiences from players to workforce, to coaches, etc.

World Championship Success

November 2022 will see both teams head to Dubai to compete at the World Championships. The spotlight will be on the GB men's team as they prepare to defend their World Championship title, and as the women look to qualify for another major's final. Success in Dubai is critical to our strategic ambition to deliver a World Class Performance Programme.

Equality, Diversity and Inclusion

We are committed to delivering parity across our sport and to take positive action to address areas of under representation. Our belief is that everyone should have access and the opportunity to play wheelchair basketball, and that the sport has the power to transform lives. The future will see British Wheelchair Basketball publish and deliver its 2022 and beyond Diversity and Inclusion Action Plan (DIAP) and work with our community and partners to bring it to life.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees / Governance

Trustees

- Jules Parke-Robinson, Chair
- Joanne Simpson, Treasurer (Independent)
- Tanya Harris, Member (Independent)
- Graham Arthur, Member (Independent) (retired 04.06.21)
- Samuel Whale, Member (Independent)
- Dr Craig Boyd, Member (Independent)
- Kirstin Furber, Member (Independent)
- Professor Philip Wilson, Member (Independent)
- Chris Hassell, Member
- Daniel Johnson, Member
- David Kingstone, Member (retired 20.06.21)

Other officers

- HRH The Countess of Wessex GCVO, Patron
- Sir Philip Craven MBE, Honorary President
- Rt Hon. Kate Hoey MP, Honorary Vice President
- Richard Gamble, Honorary Vice President
- Adedoyin Adepiton MBE, Honorary Junior Programme President

Senior management team:

- Lisa Pearce, CEO
- Jo Richards, Participation Director
- Jayne Ellis, Performance Director (resigned - 09.12.22)
- Lesley Pilling, Operations Director
- Haj Bhanja, Head of Coaching and Tactical Development

Auditors

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Nature of governing document

The charity is a company limited by guarantee, registered at Companies House, number 7614906, and as a charity with the Charity's Commission, number I 144808. It is also known as British Wheelchair Basketball (BWB) which is the name commonly used in day-to-day activities.

Recruitment and appointment of trustees

Trustees are recruited in line with the Board Recruitment and Selection Policy, which is through a public recruitment process, candidates are shortlisted, interviewed and appointments are made against a skills matrix led by the Board Nominations committee.

Up to a third of Board members can be member appointed, and a minimum of a third of Board must be female. (A minimum of 25% of the Board are independent persons with an interest in sport and who bring a range other skills and expertise relevant to management of companies and charities aligned to the Board's Recruitment and Selection Policy skills matrix.)

All trustees are inducted into the organisation and provided with training following suitable needs assessment.

Arrangements for setting key management personnel remuneration

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up. The trustees do not receive any remuneration. The remuneration of the Chief Executive Officer and senior team is approved by the Board on the recommendation of the Nominations committee.

Organisational structure

An Executive Board of Trustees has overall responsibility for the Charity. With the exception of the Patron, the Honorary President, the Honorary Vice Presidents and the Honorary Junior Programme President, members of the Executive Board of Trustees are registered as trustees with the Charity Commission and as directors at Companies House. Day to day management is delegated to the Chief Executive Officer, who is an employee. The organisation has two directorates; Performance and Participation. These directorates are responsible for the delivery of organisation's strategy. We are indebted to the support of HRH The Countess of Wessex as our Royal Patron who continues to represent and support us. We would like to recognise our historical Honorary Presidents and Honorary Vice Presidents Richard Gamble, Richard Callicott OBE, Sir Philip Craven MBE, Ade Adepitan MBE, and Kate Hoey MP.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Statement of trustees' responsibilities

The trustees (who are also the directors of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Sedulo Audit Limited, appointed during the financial year will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 07/12/22 and signed on the board's behalf by:


.....
Jules Parke-Robinson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

Opinion

We have audited the financial statements of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was capable of detecting irregularities, including fraud

The primary responsibility for the prevention and detection of fraud rests with directors and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Stansfield (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Date: 25/01/2023

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	1,809,030	1,809,030	1,426,230
Charitable activities	5				
League and competition		53,498	-	53,498	11,000
Coaching, training and development		52,856	-	52,856	58,435
Other contributions		26,622	755	27,377	8,691
Co-funding		(80,490)	80,490	-	-
Other trading activities	4	39,883	-	39,883	7,292
Total		92,369	1,890,275	1,982,644	1,511,648
EXPENDITURE ON					
Raising funds	6	16,585	-	16,585	402
Charitable activities	7				
League and competition		12,372	147,933	160,305	137,956
Coaching, training and development		23,884	908,224	932,108	728,683
Events		4,798	67,383	72,181	30,518
Other contributions		-	-	-	402
International representation		-	549	549	10,902
Support costs		1,798	309,758	311,556	326,562
Bad debts		-	-	-	(1,238)
Other Costs		1,310	3,614	4,924	103
Governance Costs		1,398	203,333	204,731	199,854
Depreciation		2,780	-	2,780	2,695
Profit on fixed asset disposals		111	-	111	(4,698)
Total		65,036	1,640,794	1,705,830	1,432,141
NET INCOME		27,333	249,481	276,814	79,507
RECONCILIATION OF FUNDS					
Total funds brought forward		303,260	219,312	522,572	443,065
TOTAL FUNDS CARRIED FORWARD		<u>330,593</u>	<u>468,793</u>	<u>799,386</u>	<u>522,572</u>

The notes form part of these financial statements

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	8,000	-	8,000	10,779
CURRENT ASSETS					
Debtors	14	43,047	-	43,047	41,631
Cash in hand		<u>477,733</u>	<u>468,793</u>	<u>946,526</u>	<u>726,885</u>
		520,780	468,793	989,573	768,516
CREDITORS					
Amounts falling due within one year	15	(198,187)	-	(198,187)	(256,723)
NET CURRENT ASSETS		<u>322,593</u>	<u>468,793</u>	<u>791,386</u>	<u>511,793</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>330,593</u>	<u>468,793</u>	<u>799,386</u>	<u>522,572</u>
NET ASSETS		<u>330,593</u>	<u>468,793</u>	<u>799,386</u>	<u>522,572</u>
FUNDS	17				
Unrestricted funds				330,593	303,260
Restricted funds				<u>468,793</u>	<u>219,312</u>
TOTAL FUNDS				<u>799,386</u>	<u>522,572</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7/12/22 and were signed on its behalf by:



Jules Parke-Robinson - Trustee

The notes form part of these financial statements

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	I	<u>219,752</u>	<u>173,587</u>
Net cash provided by operating activities		<u>219,752</u>	<u>173,587</u>
Cash flows from investing activities			
Sale of tangible fixed assets		<u>(111)</u>	<u>4,698</u>
Net cash (used in)/provided by investing activities		<u>(111)</u>	<u>4,698</u>
Change in cash and cash equivalents in the reporting period		<u>219,641</u>	<u>178,285</u>
Cash and cash equivalents at the beginning of the reporting period		<u>726,885</u>	<u>548,600</u>
Cash and cash equivalents at the end of the reporting period		<u><u>946,526</u></u>	<u><u>726,885</u></u>

The notes form part of these financial statements

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	276,814	79,507
Adjustments for:		
Depreciation charges	2,780	2,695
Loss/(profit) on disposal of fixed assets	111	(4,698)
(Increase)/decrease in debtors	(1,416)	20,715
(Decrease)/increase in creditors	(58,537)	75,368
Net cash provided by operations	<u>219,752</u>	<u>173,587</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>726,885</u>	<u>219,641</u>	<u>946,526</u>
	<u>726,885</u>	<u>219,641</u>	<u>946,526</u>
Total	<u>726,885</u>	<u>219,641</u>	<u>946,526</u>

The notes form part of these financial statements

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. CHARITY STATUS

Great Britain Wheelchair Basketball Association is a charitable company limited by guarantee registered in England and Wales.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The nature of the charity's operations and principal activities are the promotion of the sport of wheelchair basketball and to act as the governing body of the game. Great Britain Wheelchair Basketball Association meets the definition of a public benefit entity under FRS 102.

The registered number and office address can be found in the trustees report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost or value of wheelchairs purchased for international team members or donated under sponsorship agreements has been written off as incurred.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Motor vehicles	25% on reducing balance
Computer software and equipment	25% on reducing balance

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtor.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

3. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Government grants	<u>1,809,030</u>	<u>1,426,230</u>

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

	31.3.22	31.3.21
	£	£
Other grants	<u>1,809,030</u>	<u>1,426,230</u>

Government funding grants are received from UK Sport for the World Class Performance programme and Sport England for the grassroots development of the sport and for building capability.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

4. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Corporate and commercial	<u>39,883</u>	<u>7,292</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
League and competition	53,498	11,000
Coaching, training and development	52,856	58,435
Other contributions	<u>27,377</u>	<u>8,691</u>
	<u>133,731</u>	<u>78,126</u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Corporate & commercial	<u>16,585</u>	<u>402</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
League and competition	160,305	-	160,305
Coaching, training and development	932,108	-	932,108
Events	72,181	-	72,181
International representation	549	-	549
Support costs	298,956	12,600	311,556
Other Costs	4,924	-	4,924
Governance Costs	192,082	12,649	204,731
Depreciation	2,780	-	2,780
Profit on fixed asset disposals	<u>111</u>	<u>-</u>	<u>111</u>
	<u>1,663,996</u>	<u>25,249</u>	<u>1,689,245</u>

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. SUPPORT COSTS

	Unrestricted funds	Restricted funds	Total 2022 £	Total 2021 £
Audit fees				
Audit of the financial statements	-	12,000	12,000	12,000
Other fees paid to auditors	-	12,229	12,229	8,820
Legal and professional	-	1,800	1,800	9,534
Other costs	-	5,802	5,802	991
Senior staff and executive committee	-	303,891	303,891	278,627
	-	335,722	335,722	309,972

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22 £	31.3.21 £
Auditors' remuneration	12,000	12,000
Other non-audit services	12,229	8,820
Depreciation - owned assets	2,779	2,695
(Deficit)/surplus on disposal of fixed assets	111	(4,698)

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity made the following transactions with trustees:

Professor Philip Wilson

£nil (2021: £nil) of expenses were reimbursed to Professor Philip Wilson during the year.

Samuel Whale

£nil (2021: £nil) of expenses were reimbursed to Samuel Whale during the year.

Graham Arthur

£nil (2021: £nil) of expenses were reimbursed to Graham Arthur during the year.

Tanya Harris

£nil (2021: £nil) of expenses were reimbursed to Tanya Harris during the year.

Daniel Johnson

£nil (2021: £nil) of expenses were reimbursed to Daniel Johnson during the year.

Kirstin Furber

£nil (2021: £nil) of expenses were reimbursed to Kirstin Furber during the year.

Jules Parke-Robinson

£1,398 (2021: £nil) of expenses were reimbursed to Jules Parke-Robinson during the year.

Dr Craig Boyd

£nil (2021: £nil) of expenses were reimbursed to Dr Craig Boyd during the year.

Joanne Simpson

£nil (2021: £nil) of expenses were reimbursed to Joanne Simpson during the year.

Chris Hassell

£nil (2021: £nil) of expenses were reimbursed to Chris Hassell during the year.

David Kingstone

£nil (2021: £nil) of expenses were reimbursed to David Kingstone during the year.

All board and committee meetings took place virtually during 2021/22.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

No trustees have received any other benefits from the charity during the year.

11. STAFF COSTS

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

2022	2021
No	No
13	14

13 (2021 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £14,622 (2021 - £16,015).

During the year, the charity made redundancy and/or termination payments which totalled £5,440 (2021 - £2,795).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,426,230	1,426,230
Charitable activities			
League and competition	11,000	-	11,000
Coaching, training and development	58,435	-	58,435
Other contributions	8,260	431	8,691
Other trading activities	<u>7,292</u>	<u>-</u>	<u>7,292</u>
Total	84,987	1,426,661	1,511,648
EXPENDITURE ON			
Raising funds	401	1	402
Charitable activities			
League and competition	14,063	123,893	137,956
Coaching, training and development	4,565	724,118	728,683
Events	1,109	29,409	30,518
Other contributions	402	-	402
International representation	-	10,902	10,902
Support costs	881	325,681	326,562
Bad debts	(1,238)	-	(1,238)
Other Costs	-	103	103

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Governance Costs	(8,022)	207,876	199,854
Depreciation	2,695	-	2,695
Profit on fixed asset disposals	(4,698)	-	(4,698)
Total	10,158	1,421,983	1,432,141
NET INCOME	74,829	4,678	79,507
Transfers between funds	(65,958)	65,958	-
Net movement in funds	8,871	70,636	79,507
RECONCILIATION OF FUNDS			
Total funds brought forward	294,392	148,673	443,065
TOTAL FUNDS CARRIED FORWARD	303,263	219,309	522,572

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	<u>104,503</u>
DEPRECIATION	
At 1 April 2021	93,724
Charge for year	<u>2,779</u>
At 31 March 2022	<u>96,503</u>
NET BOOK VALUE	
At 31 March 2022	<u>8,000</u>
At 31 March 2021	<u>10,779</u>

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	30,899	21,127
Grants receivable	10,000	10,000
VAT	2,148	1,715
Prepayments and accrued income	-	8,789
	<u>43,047</u>	<u>41,631</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	85,873	81,642
Social security and other taxes	23,340	17,136
Other creditors	3,449	1,353
Accrued expenses	<u>85,525</u>	<u>156,592</u>
	<u>198,187</u>	<u>256,723</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	12,310	17,834
Between one and five years	49,240	63,050
In more than five years	<u>15,388</u>	<u>27,698</u>
	<u>76,938</u>	<u>108,582</u>

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	53,260	27,333	80,593
Designated	<u>250,000</u>	<u>-</u>	<u>250,000</u>
	303,260	27,333	330,593
Restricted funds			
Equipment	847	(151)	696
World Class Performance	86,496	158,951	245,447
International Relations	18,411	5,450	23,861
Lord's Taverners	1,893	-	1,893
NGB Whole Sport Plan	43,713	(15,132)	28,581
Sports Aid	1,425	-	1,425
IAG	66,527	44,544	111,071
Commonwealth Games	-	26,320	26,320
Broadcast	<u>-</u>	<u>29,499</u>	<u>29,499</u>
	<u>219,312</u>	<u>249,481</u>	<u>468,793</u>
TOTAL FUNDS	<u>522,572</u>	<u>276,814</u>	<u>799,386</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,369	(65,036)	27,333
Restricted funds			
Equipment	-	(151)	(151)
World Class Performance	1,232,892	(1,073,941)	158,951
International Relations	24,500	(19,050)	5,450
NGB Whole Sport Plan	346,942	(362,074)	(15,132)
IAG	204,977	(160,433)	44,544
Commonwealth Games	31,364	(5,044)	26,320
Broadcast	<u>49,600</u>	<u>(20,101)</u>	<u>29,499</u>
	<u>1,890,275</u>	<u>(1,640,794)</u>	<u>249,481</u>
TOTAL FUNDS	<u>1,982,644</u>	<u>(1,705,830)</u>	<u>276,814</u>

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	44,392	74,826	(65,958)	53,260
Designated	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
	294,392	74,826	(65,958)	303,260
Restricted funds				
Equipment	847	-	-	847
World Class Performance	90,833	(55,295)	50,958	86,496
International Relations	22,413	(4,002)	-	18,411
Lord's Taverners	2,060	(167)	-	1,893
NGB Whole Sport Plan	21,467	22,246	-	43,713
Sports Aid	11,053	(9,628)	-	1,425
IAG	<u>-</u>	<u>51,527</u>	<u>15,000</u>	<u>66,527</u>
	<u>148,673</u>	<u>4,681</u>	<u>65,958</u>	<u>219,312</u>
TOTAL FUNDS	<u>443,065</u>	<u>79,507</u>	<u>-</u>	<u>522,572</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,987	(10,161)	74,826
Restricted funds			
World Class Performance	927,422	(982,717)	(55,295)
International Relations	6,900	(10,902)	(4,002)
Lord's Taverners	-	(167)	(167)
NGB Whole Sport Plan	346,458	(324,212)	22,246
Sports Aid	-	(9,628)	(9,628)
IAG	<u>145,881</u>	<u>(94,354)</u>	<u>51,527</u>
	<u>1,426,661</u>	<u>(1,421,980)</u>	<u>4,681</u>
TOTAL FUNDS	<u>1,511,648</u>	<u>(1,432,141)</u>	<u>79,507</u>

The specific purposes for which the funds are to be applied are as follows:

**GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. MOVEMENT IN FUNDS - continued

World Class Performance Programme funded by UK Sport; it is a programme funding the preparation and competition costs of the GB Wheelchair Basketball teams to enable them to compete at a world class standard in international basketball events.

International Relations funded by UK Sport; a grant to specifically fund the costs incurred by UK representatives of wheelchair basketball in attending international meetings of the sport.

Lord's Taverners fund; to support Junior Development across the UK.

NGB Whole Sport Plan funded by Sport England; a programme to deliver a Whole Sport Plan, focusing on developing the sport at grass roots level.

SportsAid funded Backing the Best, a project to help young athletes succeed.

IAG is funded by the National Lottery/Sport England and is a programme seeking to bring to local communities a greater breadth of opportunity for people to access and play the sport of wheelchair basketball.

Designated reserve in unrestricted funds; to meet working capital requirements.

18. OTHER FINANCIAL COMMITMENTS

The organisation has entered into high performance programme agreements with a number of universities. The maximum amount of this commitment is £350,000.

19. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

Loughborough University

Joanne Simpson, treasurer and independent trustee, is connected to Loughborough University who charged rent and services to Great Britain Wheelchair Basketball Association in the sum of £122,126 (2021 - £40,393).

At the balance sheet date the amount due to Loughborough University was £3,000 (2021 - £15,000).