

Company registration number: 7614906

Charity registration number: 1144808

Great Britain Wheelchair Basketball Association

known as

British Wheelchair Basketball (BWB)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

Robert Whowell & Partners
Chartered Accountants
Westwood House
78 Loughborough Road
Quorn
Loughborough
LE12 8DX

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Contents

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 11
Statement of Trustees' Responsibilities	12
Independent Auditors' Report	13 to 15
Statement of Financial Activities	16 to 17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20 to 34

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Reference and Administrative Details

Trustees

Professor Philip Wilson, Chair (appointed 1 November 2018)
Paul Hudson, Ex Chair (resigned 30 June 2018)
Joanne Simpson, Treasurer (Independent)
Michelle Leavesley, Member (Independent)
Samuel Whale, Member (Independent)
Graham Arthur, Member (Independent)
Jaspal Dhani, Member
Daniel Johnson, Member
Austin Kentebe, Member
Sue Peel, Member (resigned 26 February 2019)
David Kingstone, Member
Jacqueline Scoins-Cass MBE, Member

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 Adepitan MBE, Honorary Junior Programme President

Senior Management Team

Lisa Pearce, CEO from 14 May 2018
Jo Richards, Participation Director and acting CEO until 13 May 2018
Sue Kirby, Operations Director until 31 July 2018 and acting CEO until 13 May 2018
Jayne Ellis, Performance Director from 5 November 2018
Paul Davies, Performance Director until 31 May 2018
Leslie Pilling, Head of Marketing
Dirk George, Head of Finance and Corporate Services

Principal Office

Sportpark
3 Oakwood Drive
Loughborough
LE11 3QF

Registered Office

Sportpark
3 Oakwood Drive
Loughborough
LE11 3QF

The charity is incorporated in England and Wales.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Reference and Administrative Details

Company Registration Number 7614906

Charity Registration Number 1144808

Bankers National Westminster Bank plc
Market Place
Loughborough
LE11 3NZ

Auditor Robert Whowell & Partners
Chartered Accountants
Westwood House
78 Loughborough Road
Quorn
Loughborough
LE12 8DX

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2019.

Objectives and activities

Objects and aims

The charity is established to assist those persons who have a severe permanent physical disability of one or both lower extremities who are resident in Great Britain or are eligible to play for Great Britain by encouraging and promoting the sport of wheelchair basketball with the objective of improving conditions of life and assist in their integration into society.

The Great Britain Wheelchair Basketball Association act as the governing body of the game of wheelchair basketball in the United Kingdom and represents Great Britain at international wheelchair basketball meetings.

Public benefit

Activities undertaken to further public benefit are noted within Achievements and Performance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB)

Trustees' Report

Achievements and performance

Following the appointment of Lisa Pearce in May 2018 as the new Chief Executive, 2018/19 has been a year of modernisation and transformation across the organisation to establish strong foundations for our sport moving forward.

Decisive action has been taken throughout the year to reduce expenditure, and specifically address the unsustainable staff structure that had been introduced. New staff policies and processes have also been put in place to standardise working practices and improve efficiencies.

In April 2019 British Wheelchair Basketball transitioned to a new financial management system; underpinning this move was an extensive review of all financial practices with new policies and processes implemented to safeguard the organisation's financial management.

In March 2019 we delivered our new five year strategy, sharing with our partners and members the future vision of the sport and bringing to life our shared ambition to enable a bold positive future. Borne from an extensive membership consultation, the strategy upholds four key objectives focusing on the successes of the sport's GB programme, participation growth, competition development and development of the NGB.

Reach:

This year we significantly invested in the public face of British Wheelchair Basketball through the delivery of a well-received new brand and the development and quality of broadcast production of live games streaming through our partnership with BBC Sport, with particular focus of growing audiences and fans of National League, Women's League, Lord's Taverners Junior League and National Championship. This has resulted in an audience viewership for 2018/19 in excess of 12,000.

The new brand was unveiled in August 2018 to strong applause from the international wheelchair basketball family, partners and our membership.

Events:

Through ongoing feedback from the membership, we have sought to make notable improvements in the quality of delivery in our domestic events. We would like to give special thanks to London Titans and Bears to being the first two National League clubs to host our BWB broadcast games for BBC Sport online; they have been true trailblazers for our sport. Their experience will be critical to share across our club network as we work towards our collective ambition for a professional league by 2024.

Participation:

The League Review findings have provided the foundation for changes to the competitions pathways and will see the introduction of local leagues for the 2019/20 season. As a result of the feedback collated, the sport has implemented a new classification policy and revised the league rules, which will be released for the 2019/20 season.

Consultation with players, coaches, parents, officials and volunteers has been key to ensuring we listen to our participants and shape the league structure to meet current and future demands of the sport. We thank those members who have inputted significant time into supporting the consultation process and providing feedback to formally appointed League Review Panel. The organisation has now developed a comprehensive road map which details the improvement and changes to the competition pathway over the next three years.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Trustees' Report

Work continues around the development of the Regional and Home Country Associations, with Basketball Scotland, Disability Sport Scotland, Disability Sport Wales and Disability Sport Northern Ireland remaining key partners in the development of the sport in the Home Countries. The announcement of the Commonwealth Games in Birmingham in 2022 has been helpful in supporting the Home Countries to develop their talent and elite pathways for both 5v5 and 3v3.

With seventeen teams, the BWB Women's League is a shining example of the women's game across the world and one that we will continue to develop over the coming years to ensure we are leading the way in international and domestic women's wheelchair basketball. Women's league has seen the biggest broadcast audiences to date on BBC Sport, and we will continue to take the experience to reflect these figures across national championship and premier league.

We have had significant support from the Lord's Taverners, which will continue through to 2021 with their investment into the Junior Development Programme and the exciting Glow in the Dark #SkillsCamps. Similarly, Molten UK have committed to remaining our 'Official Ball Supplier' for the remainder of the Tokyo cycle whilst their ball also remains the Official International Ball for the Paralympics. We would like to thank them for supporting our domestic leagues with the donation of high quality balls and playing equipment to our league clubs year on year.

An exciting new partnership with ROMA Sport has allowed BWB to develop their very own entry level wheelchair which is both affordable and durable. The BWB shop also presents a range of Adidas off court team and club kit with an online club shop facility.

Performance:

Our GB Men and Women's teams took to the court at World Championships in Hamburg in August 2018. In scenes that captured the world's attention our GB men and women delivered a historic World Championships campaign bringing home the men's title and women's silver medal. Their success now positions British Wheelchair Basketball's Performance Programme as one of the most successful in the World, home to three current World Championship titles for Senior Men, Junior Men and Junior Women.

Through our relationship with Promote PR, as well as achieving success on court, British Wheelchair Basketball also established a strong media campaign pre, during and post the world championship. The media reach alone exceeded 1 million following extensive coverage. The organisation also continued to evolve our digital partnerships with BBC Sport and C4 Paralympics during the Championships. We would like to thank Promote PR for their incredible support in achieving this level of coverage.

The success continued for the GB Men and Women, with both teams reaching national recognition for their achievements and receiving prestigious award nominations. The GB Men won the SJA Bill McGowran Trophy for achievement in para sport and the GB Women were shortlisted for The Times Sportswomen Team of the Year Award. GB's Head Coach Haj Bhanja was also shortlisted and won the Coach of the Year at the 2019 BEDSA Awards.

Following the departure in May 2018 of Paul Davies as Performance Director, we welcomed Jayne Ellis to the team in November 2018 as our new Performance Director to lead the programme into Tokyo and beyond.

In January 2019 the Board approved a refine and refocus strategy as we head into Tokyo and the wider pathway. This will result in the launch of a new GB Academy in July 2019 for talented athletes outside the world class programme.

In preparation for Tokyo 2020 plans are well underway to achieve our 'Two Medals in Tokyo' ambition and the GB Men and Women are excited about the journey ahead.

Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB)

Trustees' Report

Our GB Teams' success requires access to the best training facilities, equipment and expertise we can source. We thank UK Sport and Sport England for their continuing support and investment in our sport.

We would like to thank the athletes' families, friends and fans for the support they showed the team in Hamburg, the role they played is so important for our athletes, and as a result we will be launching our GB fan club in Spring 2019.

Pathways:

In 2018/19, our U23's GB men came fifth in the Europeans in what was a year of squad development, and the U24's Women retained their Gold medal at the European Championships. GB teams continue to make their mark on the international stage and to assert their position in developing talented young people.

The strong Talent Pathway is demonstrated with DISE, Backing the Best, Sportsaid and UK Sport all working together to provide a seamless pathway from club to elite level. Without doubt the support given by our partners has ensured the most comprehensive player pathway in the world and has laid the foundations for the fantastic performances at junior level on the world stage.

Our Regional and Home Country Associations again provide much needed support and links between the clubs and Talent Pathway to ensure everyone is working towards success. Once again, our thanks must go to Disability Sport NI, Disability Sport Wales, Sport England and Sport Scotland for their significant investment in the Talent Pathway.

Governance:

In November 2018 we welcomed Professor Philip Wilson to the Board as our new Chair following a public recruitment process supported by UK Sport. We would like to thank Paul Hudson our former Chair and Sue Peel for their support, commitment, energy and service to our Sport.

We continue to work closely with UK Sport to implement a programme of continuous improvement using the Sports Governance Code to check and challenge our governance processes, as they prepare for an Independent Board Review in 2019/20. Our International Relations Strategy with UK Sport has been re-focused and re-aligned to our new 5-year strategy (launched in February 2019), as we support IWBF and other key nations around the world to grow our incredible sport.

The National Lottery and British Government continue to be our largest funding partner through Sport England and UK Sport and with their support, we have been able to facilitate, lever, influence and deliver societal change. In addition, we welcomed a number of new funders to the BWB family in 2018/19 this included Matsunaga, Roma Sport, Dynamik Sports Flooring and Sportserve.

Capacity:

2018/19 has presented significant challenges for the organisation, board and newly appointed CEO. Fundamental to the organisation's long-term sustainability is the effective and timely delivery of the new commercial and digital strategies. These strategies needed to be firmly embedded early in the 4 four year funding cycle, however due to the delayed appointment of the new Chief Executive they are only now being implemented and their financial benefits realised at the completion of year two.

Considerable time has also been invested by the Directorate and CEO into reviewing the inherited staffing structure which was ultimately not financially viable in either the long or short-term. The resulting staffing proposal necessitated four redundancies and the abolition of a vacant directorate post. These changes have significantly impacted the organisation's operational capacity and we would like to thank the British Wheelchair Basketball staff teams for their support during this process.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Trustees' Report

The appointment of our new Chair, Professor Philip Wilson, also marked the commencement of the annual Board Performance Review as well as the development of a new Board Succession Plan. A key focus during the succession planning work has been to ensure that the new skills matrix is effectively reflected within future board appointments. The board skills matrix is fundamental to enable the organisation to realise its ambitious five year strategy.

As we commence the 2019/20 financial year we are delighted to be in an extremely strong operational and strategic position as an organisation. Albeit a challenging year, the solid foundations are now firmly in place to fully realise the potential of this sport.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Trustees' Report

Financial review

After an operational deficit of £85,070, BWB ended the financial year with funds of £367,530, consisting of £212,034 (Unrestricted funding) and £155,496 (Restricted funding).

Total income increased by 7.9% from £2,008,919 to £2,167,528.

To reflect a year of restructuring and to meet the challenges of future funding cycles, an expenditure budget figure of £2,110,810 was approved at the start of this financial year. Actual expenditure for the year totalled £2,252,598, but this includes costs outside the budget of £130,166; £51,481 of which was not covered by additional unbudgeted income. Excluding these costs actual ordinary expenditure was £2,122,432; £11,622 higher than budget.

To settle a historical lease liability with the landlord of the Worcester Performance office, the board approved the surrender of the lease. Extra costs of £23,481 were incurred as a consequence of this action, resulting in savings of £37,000 in future rent liabilities.

The income and expenditure approved budget for the year that was highlighted in May 2018 to the board of trustees was not sustainable for the position that the organisation was in, therefore immediate action was taken to reduce staffing, implement cost efficiency savings, and development of the commercial and digital strategies.

Our principal funders were UK Sport (World Class Programme), Sport England (Development and Talent Programmes), and Lord's Taverners (Junior National Championships), without these contributions many of our current activities and success on the international stage would not be possible.

The organisation has been developing a number of new revenue streams, which include a new sponsorship programme, corporate membership scheme, coaching and refereeing qualifications, corporate events programme, and a redesign of our membership and competition pricing structure that goes live in the 2019/20 season.

The organisation is committed to reducing its reliance on funding from Government sources and to see more of the income it receives from these sources directed towards frontline delivery. As well as the documented staffing changes we have reviewed a number of service contracts to improve value for money and reduce running costs.

Our new digital membership, club and league management system will improve the cost efficiencies of governing our sport, and provide sustainable foundations for growth. This will also address a longstanding issue of bad debt, and ensure money is taken at point of registration, and the new financial system will provide greater visibility of exposure to bad debt across the organisation. The digital membership system will allow direct engagement with all participants, officials and game stakeholders to deliver just-in-time information, empirical information for and by clubs and members allowing more efficient and effective decision making across the Sport.

Continuing to diversify our income streams for 2019/20 continues to be a critical priority for our sport.

Over the next two financial years the focus will be on ensuring that all necessary foundations are to be put in place to ensure that the sport is future-proofed and self sustaining. This will require the Board and Executive to make difficult but necessary decisions.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Trustees' Report

Policy on reserves

Having examined the BWB requirements, and taking into consideration the risks to the business the Trustees have established policy whereby the unrestricted funds not committed or invested in fixed assets held by the business should be between three and six months of fixed support costs. The target is therefore for £180,000 - £250,000 to become a designated fund within unrestricted funds. The reserves are needed to meet the working capital requirements of the business and the Board is confident that at this level they would be able to continue BWB's current activities in the event of a significant drop in funding.

Plans for future periods

Aims and key objectives for future periods

As a sport we have an exciting 12 months ahead, this includes:

1. Launch our new membership and league management system for the 2019/20 season;
2. Continue to implement the national league review findings;
3. Secure broadcast partnership for the 2019/20 season for the top flight of our sport;
4. Launch the new GB Academy;
5. Secure medals at the European Championships this summer as both our men and women's teams go for gold;
6. Build support from the University sector to position our sport to be formally recognised as a British Universities and Colleges Sport;
7. Launch the new Coaching and Referee qualifications;
8. Deliver Local League Pilots across the UK before national rollout in 2020/21;
9. Secure investment for a new participation introduction programme into our sport delivered by a new generation of wheelchair basketball leaders;
10. The diversification of our income streams for 2019/20 continues to be a priority for our sport, as we continue to grow our sponsorship programme, corporate events and membership package, attract educational funding, grow our membership scheme and secure new trust and foundations funding;
11. Complete annual board review and publish new skills matrix;
12. An Independent Board review to be undertaken in November 2019.

Structure, governance and management

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 1144808. 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 lead by the Board Nominations committee. Up to a third of board members can be member appointed and a minimum of a third of the Board must be female. A minimum of 25% of the Board are independent persons with an interest in sport who bring a range of 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. In July 2018 the public recruitment took place for our Chair through an open, transparent and skills-based appointment process in line with the Board recruitment and selection policy. Professor Philip Wilson took up his role as chair of British Wheelchair Basketball in November 2018, bringing a wealth of new skills and experiences to the Board. We would like to thank UK Sport for their support during the recruitment and selection process for the Chair appointment.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Trustees' Report

Arrangements for setting key management personnel remuneration

None of the trustees has 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 HR and Remuneration Sub-committee.

Organisational structure

An Executive Committee manages 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 Committee 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 the organisation's strategy.

Equality and Diversity

On and off our courts, BWB is fully committed to creating a safe, accessible, and equal environment for all our employees, participants and volunteers. BWB firmly upholds, and aims to facilitate, the right of every individual to both fully experience and enjoy sport without any barriers, regardless of age, gender, colour, disability, ethnicity, race, parental or marital status, nationality, religious belief, political persuasion, social background, or sexual preference.

BWB has published its Diversity Action Plan showing its public commitment to further progressing towards gender parity of our Board and across our sport.

We are indebted to the support of HRH The Countess of Wessex as our Royal Patron who continues to represent and support us, together with our Honorary Presidents and Honorary Vice Presidents in Sir Philip Craven MBE, Richard Gamble, Kate Hoey MP and Ade Adepitan MBE.

Major risks and management of those risks

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks following the implementation of the new finance system, new staff policies and procedures, board actions required to continue to meet sports governance compliance, new digital system launch in June 2019, independent assessment of VAT historical claim, and concerns of staff capacity with the approval to appoint a Chief Operating Officer in 2019/20. The Finance, Risk and Governance Group, a sub-committee of the Board, is responsible for monitoring and reviewing risk, reporting and recommending actions to the Board for approval.

Board composition of skills and blend of members/independents with scenario planning is essential to comply with Sport Governance Code, and to ensure that their strength and depth of skill-sets for the Board of Trustees are aligned to the needs of the organisation to deliver its ambitious new 5 year strategy.

The Directors and Trustees have considered the major risks to which the company is exposed and are satisfied that systems are in place to mitigate these risks going forward.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Trustees' Report

Credit risk

The charity's principal financial assets are bank and cash balances and debtors.

The charity will ensure debtor collection is completed within 6 months of payment due date, before legal action is taken against outstanding debtors.

The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debtors. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29 June 2019 and signed on its behalf by:



.....
Professor Philip Wilson
Trustee

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Statement of Trustees' Responsibilities

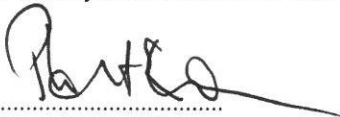
The trustees (who are also the directors of Great Britain Wheelchair Basketball Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 29 June 2019 and signed on its behalf by:



.....
Professor Philip Wilson
Trustee

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Independent Auditor's Report to the Members of Great Britain Wheelchair Basketball Association

Opinion

We have audited the financial statements of Great Britain Wheelchair Basketball Association (the 'charity') for the year ended 31 March 2019, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its results 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 auditor's report 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.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Independent Auditor's Report to the Members of Great Britain Wheelchair Basketball Association

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

Matters on which we are required to report by exception

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

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 (set out on page 12), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.


**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Independent Auditor's Report to the Members of Great Britain Wheelchair Basketball Association

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


.....
Ian Agar FCA (Senior Statutory Auditor)
For and on behalf of Robert Whowell & Partners, Statutory Auditor

Westwood House
78 Loughborough Road
Quorn
Loughborough
LE12 8DX

Date: 29/06/19

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

**Statement of Financial Activities for the Year Ended 31 March 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

Year Ended 31 March 2019	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	2,020	1,903,876	1,905,896
Charitable activities	4	<u>261,632</u>	<u>-</u>	<u>261,632</u>
Total Income		<u>263,652</u>	<u>1,903,876</u>	<u>2,167,528</u>
Expenditure on:				
Charitable activities	5	(359,548)	(1,891,327)	(2,250,875)
Other expenditure	6	<u>(237)</u>	<u>(1,486)</u>	<u>(1,723)</u>
Total Expenditure		<u>(359,785)</u>	<u>(1,892,813)</u>	<u>(2,252,598)</u>
Net (expenditure)/income		(96,133)	11,063	(85,070)
Transfers between funds		<u>8,358</u>	<u>(8,358)</u>	<u>-</u>
Net movement in funds		(87,775)	2,705	(85,070)
Reconciliation of funds				
Total funds brought forward		<u>299,809</u>	<u>152,791</u>	<u>452,600</u>
Total funds carried forward	16	<u><u>212,034</u></u>	<u><u>155,496</u></u>	<u><u>367,530</u></u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

**Statement of Financial Activities for the Year Ended 31 March 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

Year Ended 31 March 2018	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	9,550	1,862,697	1,872,247
Charitable activities	4	136,672	-	136,672
Total Income		146,222	1,862,697	2,008,919
Expenditure on:				
Charitable activities	5	(110,706)	(1,760,843)	(1,871,549)
Other expenditure	6	(2,673)	(8,473)	(11,146)
Total Expenditure		(113,379)	(1,769,316)	(1,882,695)
Net income		32,843	93,381	126,224
Net movement in funds		32,843	93,381	126,224
Reconciliation of funds				
Total funds brought forward		266,966	59,410	326,376
Total funds carried forward	16	299,809	152,791	452,600


All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 and 2018 is shown in note 16.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

**(Registration number: 7614906)
Balance Sheet as at 31 March 2019**

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	12	11,996	15,994
Current assets			
Debtors	13	271,172	395,124
Cash at bank and in hand		<u>377,936</u>	<u>349,781</u>
		649,108	744,905
Creditors: Amounts falling due within one year	14	<u>(293,574)</u>	<u>(308,299)</u>
Net current assets		<u>355,534</u>	<u>436,606</u>
Net assets		<u><u>367,530</u></u>	<u><u>452,600</u></u>
Funds of the charity:			
Restricted funds		155,496	152,791
Unrestricted income funds			
Unrestricted funds		<u>212,034</u>	<u>299,809</u>
Total funds	16	<u><u>367,530</u></u>	<u><u>452,600</u></u>

The financial statements on pages 16 to 34 were approved by the trustees, and authorised for issue on 29 June 2019 and signed on their behalf by:



 Professor Philip Wilson
 Trustee

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Statement of Cash Flows for the Year Ended 31 March 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash (expenditure)/income		(85,070)	126,224
Adjustments to cash flows from non-cash items			
Depreciation	8	3,998	5,331
		(81,072)	131,555
Working capital adjustments			
Decrease/(increase) in debtors	13	123,952	(168,521)
(Decrease)/increase in creditors	14	(14,725)	61,392
Net cash flows from operating activities		28,155	24,426
Net increase in cash and cash equivalents		28,155	24,426
Cash and cash equivalents at 1 April 2018		349,781	325,355
Cash and cash equivalents at 31 March 2019		377,936	349,781

All of the cash flows are derived from continuing operations during the above two periods.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Sportpark
3 Oakwood Drive
Loughborough
LE11 3QF

These financial statements were authorised for issue by the trustees on 29 June 2019.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

General information and basis of preparation

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. The address of the principal office is given in the charity information on page 1 of these financial statements. 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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

Judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

i) a selection of support costs are subject to an estimated allocation split between the funds. This affects the carrying amount of the individual restricted funds seen in Note 16.

Income and endowments

All income is recognised once the Charity has entitlement to the income; it is probable that the income will be received and the amount of the income receivable 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

All expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure; it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated 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.

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.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

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

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.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

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.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

3 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2019 £	Total 2018 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	140,700	140,700	34,457
Grants, including capital grants;				
Government grants	-	1,706,068	1,706,068	1,790,539
Grants from charities	2,020	57,108	59,128	47,251
	<u>2,020</u>	<u>1,903,876</u>	<u>1,905,896</u>	<u>1,872,247</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.

International players received donated high performance wheelchair products from a supplier for sponsorship to the value of £130,200. The clubs received donated basketballs to the value of £8,000. Great Britain Wheelchair Basketball Association received dynamic flooring consultancy to the value of £2,500.

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
League and competition	45,611	45,611	46,390
Coaching, training and development	6,781	6,781	28,019
Events	190,786	190,786	59,684
Other contributions	18,454	18,454	2,579
	<u>261,632</u>	<u>261,632</u>	<u>136,672</u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

5 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2019	Total 2018
	Note	General £		£	£	£
League and competition		126,478		128,873	255,351	194,448
Coaching, training and development		40,551		538,624	579,175	498,454
Events		-		734,714	734,714	565,352
International representation		-		372	372	2,979
Relocation costs		-		7,097	7,097	37,556
Grants and donations		-		18,281	18,281	32,202
Support costs	7	120,522		283,450	403,972	353,752
Bad debts		25,579		-	25,579	4,551
Scoreboard		-		-	-	69,802
Equipment		-		58,685	58,685	13,929
Digital development		37,561		5,000	42,561	-
Depreciation		2,599		1,399	3,998	5,331
Governance costs	7	6,258		114,832	121,090	93,193
		<u>359,548</u>		<u>1,891,327</u>	<u>2,250,875</u>	<u>1,871,549</u>

£359,548 (2018 - £110,706) of the above expenditure was attributable to unrestricted funds and £1,891,327 (2018 - £1,760,843) to restricted funds.

6 Other expenditure

	Unrestricted funds		Restricted funds	Total 2019	Total 2018
	General £		£	£	£
Staff costs					
Wages and salaries	237		-	237	9,576
Bank charges	-		1,486	1,486	1,570
	<u>237</u>		<u>1,486</u>	<u>1,723</u>	<u>11,146</u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Premises	Marketing and branding	Professional costs	Staff and insurance	Office	Other	Total 2019	Total 2018
	£	£	£	£	£	£	£	£
Charitable activity	<u>72,819</u>	<u>15,140</u>	<u>196,155</u>	<u>23,810</u>	<u>57,951</u>	<u>38,097</u>	<u>403,972</u>	<u>353,752</u>

Governance costs

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	£	£	£
Audit fees				
Audit of the financial statements	2,069	12,307	14,376	10,800
Other fees paid to auditors	1,873	11,467	13,340	3,814
Legal and professional	-	10,881	10,881	-
Staff and executive committee	<u>2,316</u>	<u>80,177</u>	<u>82,493</u>	<u>78,579</u>
	<u>6,258</u>	<u>114,832</u>	<u>121,090</u>	<u>93,193</u>

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2019 £	2018 £
Audit fees	14,376	10,800
Other non-audit services	13,340	3,814
Depreciation of fixed assets	<u>3,998</u>	<u>5,331</u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

9 Trustees remuneration and expenses

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

Paul Hudson

£1,302 (2018: £Nil) of expenses were reimbursed to Paul Hudson during the year.

Austin Kentebe

£112 (2018: £Nil) of expenses were reimbursed to Austin Kentebe during the year.

Graham Arthur

£245 (2018: £Nil) of expenses were reimbursed to Graham Arthur during the year.

Samuel Whale

£411 (2018: £Nil) of expenses were reimbursed to Samuel Whale during the year.

David Kingstone

£366 (2018: £Nil) of expenses were reimbursed to David Kingstone during the year.

Daniel Johnson

£107 (2018: £Nil) of expenses were reimbursed to Daniel Johnson during the year.

Jaspal Dhani

£367 (2018: £Nil) of expenses were reimbursed to Jaspal Dhani during the year.

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

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

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

10 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	706,016	602,677
Social security costs	68,702	59,413
Pension costs	14,021	12,984
	<u>788,739</u>	<u>675,074</u>

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:

2019 No	2018 No
<u>21</u>	<u>18</u>

21 (2018 - 18) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £14,021 (2018 - £12,984).

The number of employees whose emoluments fell within the following bands was:

	2019 No	2018 No
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £281,450 (2018 - £300,305).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

12 Tangible fixed assets

	Motor vehicles £	Computer software and equipment £	Total £
Cost			
At 1 April 2018	16,930	127,276	144,206
At 31 March 2019	16,930	127,276	144,206
Depreciation			
At 1 April 2018	13,916	114,296	128,212
Charge for the year	753	3,245	3,998
At 31 March 2019	14,669	117,541	132,210
Net book value			
At 31 March 2019	2,261	9,735	11,996
At 31 March 2018	3,014	12,980	15,994

13 Debtors

	2019 £	2018 £
Prepayments and accrued income	193,474	363,798
Trade debtors	62,241	22,866
Other debtors	15,457	8,460
	<u>271,172</u>	<u>395,124</u>

14 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	19,965	15,577
Other creditors	184,086	110,058
Accruals and deferred income	89,523	182,664
	<u>293,574</u>	<u>308,299</u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	£	£
Land and buildings		
Between one and five years	-	69,424
After five years	<u>585,691</u>	<u>677,218</u>
	<u>585,691</u>	<u>746,642</u>
Other		
Between one and five years	<u>23,936</u>	<u>35,904</u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

16 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Unrestricted funds					
<i>General</i>					
Other	119,809	263,652	(359,785)	8,358	32,034
<i>Designated</i>					
Designated	180,000	-	-	-	180,000
Total Unrestricted funds	<u>299,809</u>	<u>263,652</u>	<u>(359,785)</u>	<u>8,358</u>	<u>212,034</u>
Restricted funds					
World Class Performance	97,791	1,151,981	(1,142,217)	-	107,555
International Relations	18,984	-	-	-	18,984
Lord's Taverners	4,527	57,108	(49,174)	-	12,461
Euro 2015 Engagement	8,358	-	-	(8,358)	-
Donated wheelchairs	-	130,200	(130,200)	-	-
NGB Whole Sport Plan	23,131	462,055	(482,062)	-	3,124
Donated basketballs	-	8,000	(8,000)	-	-
Donated professional services	-	2,500	(2,500)	-	-
Governance	-	10,000	(10,000)	-	-
SportsAid	-	22,500	(9,975)	-	12,525
Equipment	-	59,532	(58,685)	-	847
Total restricted funds	<u>152,791</u>	<u>1,903,876</u>	<u>(1,892,813)</u>	<u>(8,358)</u>	<u>155,496</u>
Total funds	<u>452,600</u>	<u>2,167,528</u>	<u>(2,252,598)</u>	<u>-</u>	<u>367,530</u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Balance at 31 March 2018 £
Unrestricted funds				
<i>General</i>				
Other	86,966	146,222	(113,379)	119,809
<i>Designated</i>				
Designated	180,000	-	-	180,000
Total unrestricted funds	<u>266,966</u>	<u>146,222</u>	<u>(113,379)</u>	<u>299,809</u>
Restricted funds				
World Class Performance	36,665	1,178,703	(1,117,577)	97,791
International Relations	12,663	9,300	(2,979)	18,984
Lord's Taverners	-	37,701	(33,174)	4,527
Euro 2015 Engagement	8,358	-	-	8,358
Donated wheelchairs	-	17,057	(17,057)	-
NGB Whole Sport Plan	1,724	532,734	(511,327)	23,131
Donated basketballs	-	17,400	(17,400)	-
SE Funding - Scoreboard	-	69,802	(69,802)	-
Total restricted funds	<u>59,410</u>	<u>1,862,697</u>	<u>(1,769,316)</u>	<u>152,791</u>
Total funds	<u><u>326,376</u></u>	<u><u>2,008,919</u></u>	<u><u>(1,882,695)</u></u>	<u><u>452,600</u></u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

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

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.

Euro 2015 Engagement funded by Sport England; to utilise the 2016 European Championships as a driver for participation and promotion of wheelchair basketball in the West Midlands.

Donated wheelchairs; provision of specialist wheelchairs for elite athletes.

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.

Donated basketballs; to provide basketballs for the affiliated clubs.

Donated professional services; to provide consultancy on flooring.

Governance board development funded by Sport England;

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

Equipment purchases of shot clocks and a pro camera funded by Sport England;

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

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	7,800	4,196	11,996
Current assets	204,234	444,874	649,108
Current liabilities	-	(293,574)	(293,574)
Total net assets	<u>212,034</u>	<u>155,496</u>	<u>367,530</u>

**Great Britain Wheelchair Basketball Association
known as British Wheelchair Basketball (BWB)**

Notes to the Financial Statements for the Year Ended 31 March 2019

18 Analysis of net funds

	At 1 April 2018 £	Cash flow £	At 31 March 2019 £
Cash at bank and in hand	349,781	28,155	377,936
	<u>349,781</u>	<u>28,155</u>	<u>377,936</u>

19 Related party transactions

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 £22,570 (2018 - £19,481).

At the balance sheet date the amount due to/from Loughborough University was £Nil (2018 - £Nil).