

BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION

Company No : 04294969

c/o E.F.Thomas M.B.E., J.P.

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**FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 30 SEPTEMBER 2019**

T.W.Tasker F.C.A.
Chartered Accountant

BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION

FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

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BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION

ANNUAL REPORT OF THE DIRECTOR AND TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2019

We present our Annual Report and Accounts for the above year. The Director of the company during the year was E.F.Thomas M.B.E., J.P., and the following served as Trustees of the Charity during the year: E.F.Thomas M.B.E., J.P., A.McErlean, M.C.Thomas, B.Mitchell, M.M.Mitchell, S.C.Sutton, J.E.Liddie, and D.Sutton (Appointed June 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

We continue to be a Registered Charity (Number 1071226) and a company limited by guarantee, not having a Share Capital (Number 04294969). Our Bankers are HSBC Bank Plc, Bamburgh House, Town Centre, Cramlington, Northumberland. We appoint Solicitors as necessary.

OBJECTS AND POLICIES

Our Objects under our Memorandum of Association continue to be the rehabilitation of Disabled Ex-service Men and Women through Sport, Sports Medicine and any other means. Our policies to achieve our objects continue to be to provide for the coaching, training and any other activity that will enable members to take part in sports activities, and to provide a means of consultation and co-operation among individuals or voluntary organisations, Local Authorities, Government Departments, Sports Bodies, Charities and others concerned with the welfare of people with a disability. We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no beneficiaries appropriate to our aims are excluded. Equal access to our services is important to us, and we promote understanding of our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of Directors/Trustees

The Director/Trustees seek to ensure that the users needs are reflected through the diversity of the Board. To enhance the potential pool of Directors/Trustees, selected individuals who may wish to become Directors/Trustees are approached as necessary. Directors/Trustees are re-appointed annually. All concerned give their time voluntarily and receive no benefit, other than the token Honoraria disclosed in the financial statements.

Director/Trustee Induction and Training

New Directors/Trustees are actively encouraged by the existing Director/Trustees, having regard to any specialist skills required. New Directors/Trustees are briefed on their obligations under charity law, our Memorandum and Articles of Association, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of Charity Commission publications. Feedback is encouraged.

Risk Management

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves Policy.

RESERVES POLICY

Free reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves decreased from £82,238 to £62,434 during the year, and much of this will soon be put to good use, facilitating Sporting Events and Welfare Support during the next financial year.

Continued ...

BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION**ANNUAL REPORT OF THE DIRECTOR AND TRUSTEES**
FOR THE YEAR ENDED 30 SEPTEMBER 2019**RESERVES POLICY** (Continued)

Whilst this level of reserves may prove sufficient, in these uncertain times it is our view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility over the course of the forthcoming challenges. Our net free reserves are earmarked for future sporting events, as detailed below.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

During the year we attended the PVA Games in Louisville, Kentucky, returning with 9 Gold, 10 Silver and 2 Bronze medals, attended Cenotaph and Buckingham Palace events, and maintained our other activities, including Welfare support. Everyone in BEWSA gratefully acknowledges the long-term support given by Dick Simmons, who sadly passed away during the year.

FINANCIAL REVIEW

Our assets continue to be adequate and available to fulfil our obligations.

FUTURE DEVELOPMENTS

We have been requested to attend the next PVA Games in Portland, Oregon in July 2020, and will continue to maintain our other activities, including Cenotaph and Buckingham Palace representation and Welfare Support, thus putting our financial resources to the best possible use.

STATEMENT OF DIRECTOR/TRUSTEES RESPONSIBILITIES

Law applicable to charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and:

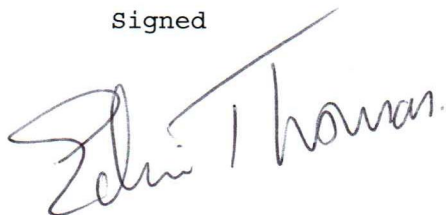
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation.

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY EXEMPTIONS

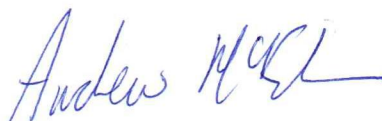
This Report is prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed



E.F.Thomas M.B.E., J.P.
Director/Trustee

Signed



A.McErlean
Trustee

Signed



M.C.Thomas
Trustee

19 October 2019

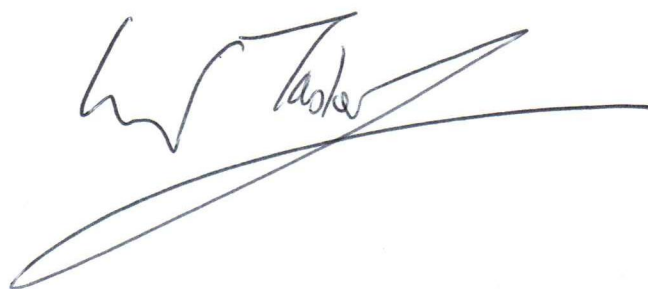
CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS AND TRUSTEES
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION
FOR THE YEAR ENDED 30 SEPTEMBER 2019

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of British Ex-Services Wheelchair Sports Association (BEWSA) for the year ended 30 September 2019 from BEWSA's accounting records and from information and explanations you have given me.

As a practicing member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors and Trustees of BEWSA, as a body, in accordance with the terms of my engagement letter dated 14 October 2015. My work has been undertaken solely to prepare for your approval the accounts of BEWSA and state those matters that I have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/ compilation. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than BEWSA and its Board of Directors and Trustees, as a body, for my work or for this report.

It is your duty to ensure that BEWSA has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Income and Expenditure of BEWSA. You consider that BEWSA is exempt from the statutory audit requirement for the year. I have not been instructed to carry out an audit or a review of the accounts of BEWSA. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given me and I do not, therefore, express any opinion on the statutory accounts.



T.W.Tasker F.C.A.

Chartered Accountant

52A Station Road
Ashington
Northumberland

Tel (01670) 852342
Fax (01670) 522282

19 October 2019

BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION

3.

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2019

	Notes	<u>2019</u>			<u>2018</u>
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<u>INCOME FROM:</u>					
Activities to further our Objects:					
Events Income and Grants		22,346	8,000	30,346	40,895
		<u>22,346</u>	<u>8,000</u>	<u>30,346</u>	<u>40,895</u>
TOTAL INCOME		22,346	8,000	30,346	40,895
		<u>22,346</u>	<u>8,000</u>	<u>30,346</u>	<u>40,895</u>
<u>EXPENDITURE ON:</u>					
Operating Expenditure		42,150	8,000	50,150	101,900
		<u>42,150</u>	<u>8,000</u>	<u>50,150</u>	<u>101,900</u>
<u>NET MOVEMENT IN FUNDS</u>	3	(19,804)	-	(19,804)	(61,005)
Funds Brought Forward		82,238	-	82,238	143,243
		<u>82,238</u>	<u>-</u>	<u>82,238</u>	<u>143,243</u>
Funds Carried Forward		£ 62,434	-	62,434	82,238
		<u>£ 62,434</u>	<u>-</u>	<u>62,434</u>	<u>82,238</u>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION

Company Number : 04294969

4.

BALANCE SHEET
AS AT 30 SEPTEMBER 2019

		2019			2018
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
FIXED ASSETS		-	-	-	-
CURRENT ASSETS					
Cash at Bank		83,950	-	83,950	100,555
CREDITORS : Amounts Becoming Due And Payable Within One Year	4	21,516	-	21,516	18,317
NET CURRENT ASSETS		62,434	-	62,434	82,238
TOTAL ASSETS					
LESS CURRENT LIABILITIES		£ 62,434	-	62,434	82,238
ACCUMULATED RESERVES					
Total Funds	5	£ 62,434	-	62,434	82,238

For the year ended 30 September 2019 the company was entitled to exemption from audit under Section 477(2) of the Companies Act 2006 relating to the small companies regime.

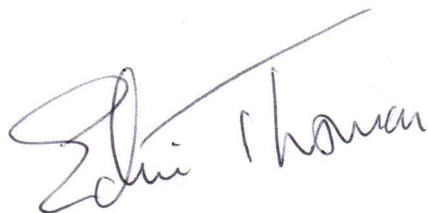
The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring the company keeps accounting records which comply with Section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its Income and Expenditure for the financial year in accordance with the requirements of Section 393, which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors:



E.F.Thomas M.B.E., J.P.
Director/Trustee



A. McErlean
Trustee



M.C. Thomas
Trustee

These financial statements were authorised for issue by the Management Committee on 19 October 2019.

The notes on page 5 form part of these accounts.

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

1. ACCOUNTING POLICIES**Basis of Accounting**

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts 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)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.
- c, Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of our general objectives. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

Income

All Income is included in the Statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income:

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Investment Income is included when receivable.
- The value of services provided by volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

2. TAXATION

As a Registered Charity, we have no liability to taxation.

3. NET MOVEMENT IN FUNDS

	2019	2018
This is stated after charging:		
Staff Costs	£ -	£ -
Director/Trustees Honoraria (Expenses are only paid in their capacity as members)	1,750	1,750
	<u>1,750</u>	<u>1,750</u>

BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION

5b.

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

4. CREDITORS: Amounts Becoming Due And Payable Within One Year:

	<u>2019</u>	<u>2018</u>
	£	£
Sundry Creditors	804	533
Grant Received in Advance	20,000	17,000
Accrued Charges	712	784
	<hr/>	<hr/>
	21,516	18,317
	<hr/>	<hr/>

5. ANALYSIS OF RESTRICTED FUNDS

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Army Benevolent Fund	-	8,000	8,000	-
	<hr/>	<hr/>	<hr/>	<hr/>

NATURE OF RESTRICTED FUNDS:

Army Benevolent Fund contributed to our Games and Welfare expenditure.

Although not Restricted Funds, we wish to express our gratitude to Queen Mary Roehampton Trust for their continued substantial support.

6. TRANSACTIONS WITH DIRECTOR/TRUSTEES

The Director/Trustees qualify for Welfare payments as Members. Full details of amounts paid to them are available on request.

BRITISH EX-SERVICES WHEELCHAIR SPORTS ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2019

	<u>2019</u>			<u>2018</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
<u>INCOME FROM:</u>				
Events Income and Grants	22,346	8,000	30,346	40,895
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>EXPENDITURE ON:</u>				
Events and Travelling Expenses	37,031	7,050	44,081	93,413
Welfare Costs	57	950	1,007	4,556
Honoraria	1,750	-	1,750	1,750
Office Costs	2,600	-	2,600	1,397
Accountancy Fees	712	-	712	784
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	42,150	8,000	50,150	101,900
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>NET MOVEMENT IN FUNDS</u>	(19,804)	-	(19,804)	(61,005)
Funds Brought Forward	82,238	-	82,238	143,243
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Funds Carried Forward	£ 62,434	-	62,434	82,238
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