

REGISTERED CIO NUMBER: CD03894 (England and Wales)
REGISTERED CHARITY NUMBER: 1161260

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2019
for
The Wheelchair Football Association CIO**

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

The Wheelchair Football Association CIO

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The Wheelchair Football Association CIO

Report of the Trustees for the year ended 31st March 2019

The trustees present their report with the financial statements of the charity for the year ended 31st March 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Significant activities

It has been a year of change for The Wheelchair Football Association (WFA) since our last AGM in June 2018 where all but two of the trustees stood down or changed their role within the organisation. September 2018 saw Adam McEvoy appointed as our new National Development Manager, succeeding the outgoing Sam Bull following many years in the position.

Despite these changes, it has been another successful year for the WFA in England and we have continued to see Powerchair Football grow and engage with new people.

With so many changes within the charity, our work has focused on settling everyone into their new roles and we have conducted an audit of the WFAs policies and procedures to ensure we have everything in place. We have also worked in partnership with the Football Association (FA) to review all aspects of safeguarding and have worked closely with member clubs to ensure all coaches, administration staff and officials have relevant CRB checks in order to carry out their roles safely. Improving our lines of communication with members and giving greater exposure to the WFA brand have been at the forefront of our work.

The Powerchair Football community is a very tight knit group of people who share a huge passion for the sport. We must remain a close-knit community to ensure we use that strength in numbers to help grow the sport and seek new partners and funding opportunities moving forward.

I must take this opportunity to thank the WFA Executive Committee for all their hard work over the last 12 months and for their dedication to their roles. I must also thank the volunteers that help to run and support our Powerchair clubs and to the parents and carers that support the players in playing and accessing our wonderful sport.

Finally, I would like to say a huge thank you to the partner organisations we work with, your support is much appreciated and we look forward to continuing our work in the future.

Best of luck to all players, coaches and clubs for the 2019/2020 season.

FINANCIAL REVIEW

Financial position

The trustees review the level of the charity's reserves annually to ensure that the charity can continue to meet its objectives. The activities that the charity undertakes on a day-to-day basis are funded from restricted reserves where the specific activity meets the restriction placed on a fund and unrestricted reserves for all other activities. At 31 March 2019 the charity had unrestricted reserves of £17,222 (2018 £15,505) and restricted reserves of £37,255 (2018 £46,507). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing document is its constitution, which follows the CIO - Association Model and was registered with the Charity Commission on 14 April 2015.

Recruitment and appointment of new trustees

Trustee vacancies are circulated 3-4 months before the AGM (held in June each year) amongst all our member clubs with a full description of the role including responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered CIO number

CD03894 (England and Wales)

The Wheelchair Football Association CIO

Report of the Trustees for the year ended 31st March 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161260

Registered office

c/o Birmingham County FA
Ray Hall Lane
Birmingham
West Midlands
B43 6JF

Trustees

Miss C McNicol	(Player representative)
R Stevenson	- resigned 9.6.2018
Miss H Chappell	
L Brennan	(Treasurer)
S Baxter	
D W M Lewis	(Chair)
A J Dowding	
C H Gordon	- resigned 19.9.2018
B M Dix	
P M Hunt	

Company Secretary

S Baxter

Independent examiner

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Approved by order of the board of trustees on and signed on its behalf by:

.....
D W M Lewis - Trustee

Independent Examiner's Report to the Trustees of The Wheelchair Football Association CIO

Independent examiner's report to the trustees of The Wheelchair Football Association CIO ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31st March 2019.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

S. T. Bramall, BSc., F.C.A.,
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date:

The Wheelchair Football Association CIO

**Statement of Financial Activities
for the year ended 31st March 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		565	-	565	2,709
Charitable activities		48,475	25,000	73,475	93,600
Other trading activities	2	18,624	-	18,624	17,536
Other income		-	-	-	599
Total		67,664	25,000	92,664	114,444
EXPENDITURE ON					
Charitable activities		65,947	34,252	100,199	136,247
NET INCOME/(EXPENDITURE)		1,717	(9,252)	(7,535)	(21,803)
RECONCILIATION OF FUNDS					
Total funds brought forward		15,505	46,507	62,012	83,815
TOTAL FUNDS CARRIED FORWARD		17,222	37,255	54,477	62,012

The notes form part of these financial statements

The Wheelchair Football Association CIO

Balance Sheet At 31st March 2019

	Notes	2019 £	2018 £
CURRENT ASSETS			
Debtors	6	6,859	21,438
Cash at bank		<u>57,131</u>	<u>57,199</u>
		63,990	78,637
CREDITORS			
Amounts falling due within one year	7	(9,513)	(16,625)
NET CURRENT ASSETS		<u>54,477</u>	<u>62,012</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,477</u>	<u>62,012</u>
NET ASSETS		<u>54,477</u>	<u>62,012</u>
FUNDS	9		
Unrestricted funds		17,222	15,505
Restricted funds		<u>37,255</u>	<u>46,507</u>
TOTAL FUNDS		<u>54,477</u>	<u>62,012</u>

The Charity is entitled to exemption from audit under Section 144(2) of the Charities Act 2011 for the year ended 31st March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2019 in accordance with Section 144(2) of the Charities Act 2011.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with Section 130 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
D W M Lewis -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31st March 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Catering and events	3,209	4,139
Equipment sales	3,415	1,347
Sponsorships	12,000	12,050
	<u>18,624</u>	<u>17,536</u>

3. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Examiners fee	<u>918</u>	<u>900</u>

The Wheelchair Football Association CIO

Notes to the Financial Statements - continued for the year ended 31st March 2019

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Trustees' expenses

	2019 £	2018 £
Trustees' expenses	<u>3,501</u>	<u>3,475</u>

5. STAFF COSTS

	2019 £	2018 £
Wages and salaries	<u>34,252</u>	<u>42,039</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Average number of employees	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	5,036	19,451
Prepayments	<u>1,823</u>	<u>1,987</u>
	<u>6,859</u>	<u>21,438</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	2,504	15,725
Accruals and deferred income	<u>7,009</u>	<u>900</u>
	<u>9,513</u>	<u>16,625</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
Current assets	26,735	37,255	63,990	78,637
Current liabilities	<u>(9,513)</u>	<u>-</u>	<u>(9,513)</u>	<u>(16,625)</u>
	<u>17,222</u>	<u>37,255</u>	<u>54,477</u>	<u>62,012</u>

Notes to the Financial Statements - continued
for the year ended 31st March 2019

9. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	15,505	1,717	17,222
Restricted funds			
Grants and partnership fundings	46,507	(9,252)	37,255
TOTAL FUNDS	<u>62,012</u>	<u>(7,535)</u>	<u>54,477</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,664	(65,947)	1,717
Restricted funds			
Grants and partnership fundings	25,000	(34,252)	(9,252)
TOTAL FUNDS	<u>92,664</u>	<u>(100,199)</u>	<u>(7,535)</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	47,508	(32,003)	15,505
Restricted Funds			
Grants and partnership fundings	36,307	10,200	46,507
TOTAL FUNDS	<u>83,815</u>	<u>(21,803)</u>	<u>62,012</u>

Notes to the Financial Statements - continued
for the year ended 31st March 2019

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,144	(114,147)	(32,003)
Restricted funds			
Grants and partnership fundings	32,300	(22,100)	10,200
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>114,444</u>	<u>(136,247)</u>	<u>(21,803)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2019.

The Wheelchair Football Association CIO

Detailed Statement of Financial Activities for the year ended 31st March 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	565	2,709
Other trading activities		
Catering and events	3,209	4,139
Equipment sales	3,415	1,347
Sponsorships	12,000	12,050
	18,624	17,536
Charitable activities		
National league fees	24,860	22,470
Memberships	4,765	5,536
Training	-	3,688
Affiliations	6,900	7,350
Grants	35,500	53,656
Cup fees	1,450	900
	73,475	93,600
Other income		
Other income	-	599
Total incoming resources	92,664	114,444
EXPENDITURE		
Charitable activities		
Trustees' expenses	3,501	3,475
Salary and Hosting	34,252	42,039
Venue Hire	23,241	28,561
Other Expenditure	2,506	4,610
Equipment repairs	1,919	2,333
Equipment	1,850	14,083
Classification costs	759	1,570
Referee Costs	10,936	8,155
Insurance	2,218	2,017
Coaching courses	459	451
Regional League Grants	1,500	15,000
Bad debts	7,608	5,638
	90,749	127,932
Support costs		
Governance costs		
Accountancy and legal fees	918	1,100
Travel, Hotels, Subsistence	1,273	2,463
Website and Advertising	7,259	4,752
	9,450	8,315
Total resources expended	100,199	136,247
Net expenditure	(7,535)	(21,803)

This page does not form part of the statutory financial statements