

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
GREAT BRITAIN WHEELCHAIR BASKETBALL
ASSOCIATION KNOWN AS BRITISH WHEELCHAIR
BASKETBALL (BWB)**

**GREAT BRITAIN WHEELCHAIR BASKETBALL
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FOR THE YEAR ENDED 31 MARCH 2023**

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**GREAT BRITAIN WHEELCHAIR BASKETBALL
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**CHAIR'S WELCOME
FOR THE YEAR ENDED 31 MARCH 2023**

It has once again been an extraordinary year for our sport both domestically and internationally and as we look towards 2023-24 financial year, I'd like to share with you our reflections on the past year as well as the direction of the sport going forward.

The sport and its governing infrastructure are almost unrecognisable from the model we had in place just ten to fifteen years ago. British Wheelchair Basketball is the custodian for significant government and lottery investment into our major wheelchair basketball programmes such as the GB Performance Programme from UK Sport, our Uniting the Movement strategy for Sport England and our Inspire a Generation Programme, again for Sport England.

Along with the responsibility for the successful delivery of participation and performance programmes in line with the investment parameters, comes the requirement to ensure that British Wheelchair Basketball, as an organisation meets the contractual, governance and financial requirements in place by these funders. Predominately this is the mandatory requirement for the sport to meet the Code for Sport Governance framework. Without our continued compliance to this framework, the sport would be ineligible to access the funding which is so critical to delivering our talent pathways and growing sustainable grassroots participation.

Even though British Wheelchair Basketball is a small sport, the value of the funding we receive means that we must meet the same Code for Sport Governance standards as many larger sports. For a small, historically membership led organisation, this can understandably seem like a significant culture change, away from a familiar and known model which has previously served the sport.

As a Board we are acutely aware of the impact of this culture change, the most significant of which is that we have moved from a majority member elected Board structure to a combination of appointed non-executive directors, an independent chair and member elected representatives.

Although this structure change was mandatory and instigated through the introduction of the Code for Sports Governance in 2016 - seeing the appointment of our first independent Chair in 2018 - we are united in our commitment that this is absolutely the right direction for British Wheelchair Basketball and is critical to ensuring the long-term sustainability and financial health of our sport.

On reflection, and if we had the power to change history, the timing of this change could have been better. However, no one foresaw a world-wide pandemic, and therefore we were changing the bare bones of the sport without the ability to see and speak with our membership directly, who have always been and will remain the cornerstone of our sport.

I would therefore like to use this Welcome to introduce the Board, their areas of excellence and share the knowledge they individually bring to this incredible sport. Each member of our Board holds a deep sense of responsibility for the role they play as a custodian of the sport and influencing its future strategic direction. Our Board can be contacted directly and would value meeting and speaking with our membership directly - so if you see them at an event - please say hello and share with them your thoughts and reflections on wheelchair basketball and where you think it should and could flourish in the future:

- **Jules Parke-Robinson** (Appointed: July 2021) | Chair & Safeguarding Board Lead | Governance Specialist
- **Kirstin Furber** (Appointed: July 2019) | Senior Independent Non-Executive Director | HR Specialist
- **Emma Calvert** (Appointed: April 2022) | Independent Non-Executive Director & Chair of FRAG (Finance, Risk and Governance Committee) | Finance Specialist
- **Sam Whale** (Appointed: March 2017) | Independent Non-Executive Director & Chair of PAC (Performance Advisory Committee) | People Development Specialist
- **Kevin Analuwa** (Appointed: March 2023) | Independent Non-Executive Director | Inclusion and Diversity Board Champion
- **Tanya Harris** (Appointed: May 2020) | Independent Non-Executive Director | UK Anti-Doping Board Champion | Major Event Specialist
- **Craig Boyd** (Appointed: July 2019) | Independent Non-Executive Director | Elite Sport Specialist
- **Chris Hassell** (Elected: December 2020) | Sports Director | Club Development
- **Frances Kremarik** (Elected: December 2022) Sports Director | Officiating
- **Emma Foden** (Elected: December 2022) Sports Director | Events & Technical

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We have also expressed our sincerest thanks to member elected Sports Director Dan Johnson, Non-executive director Jo Simpson and Non-Executive Director Philip Wilson, who each retired from the Board during 2022/23.

Alongside the cultural change at Board level, the last four years has also seen significant change to the landscape of wheelchair basketball as we worked to deliver our 2019-2024 strategy. Again, we recognise that significant change took place whilst the sport was suspended during COVID-19, with the sport returning to play alongside new structures, leagues and programmes.

This season marked the second year of the Women's Premier League and a renewal of the BBC's commitment to regularly stream league fixtures via its platform. As a movement for women's wheelchair basketball the league has been game changing, we now have more women playing more minutes, at a higher-level week in week out, than ever before. We can see this investment in talent development in our pathways as well as in the recently announced GB selection for the World Championships.

We are acutely aware that there is a growing demand for regular high-quality streaming of our domestic premier league, alongside the Women's Premier League coverage. Whilst we are committed to elevating all aspects of our sport, we are aware that this development will require significant time and investment to be able to deliver.

As a Board we are whole-heartedly committed to driving the sport forward, and very much feel that there is a renewed vigour within the sport to contribute and supports its growth. In addition to our major international competitions for our GB Teams, our focus for 2023-24 will be to:

- **Club Infrastructure:** Support the development of a healthy & sustainable UK club infrastructure (including EDI, Safeguarding, coach development, participation growth, planning),
- **Communication & Visibility:** To invest in better communication practices & systems across all of our networks,
- **Workforce & People:** To create & deliver a workforce plan (recruitment, development and retention of our officiating workforce), coach development & education.

Finally, the organisation itself has undergone significant change during 2022-23, with a key leadership change as Lisa Pearce departed to take a role in women's football and the NGB welcomed Justine Baynes as new CEO. The senior management team also welcomed Diccon Edwards into the role of Performance Director in July 2022, and Sam Rock as interim Participation Director in April 2022.

I'd like to express our thanks to Lisa Pearce for her service to the sport, and the changes she was instrumental in delivering during her tenure as CEO. She has handed over a financially sound organisation with huge potential.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

British Wheelchair Basketball's charitable objectives are:

Providing opportunities for people with lower limb disabilities to participate in and enjoy sport through wheelchair basketball. Activities include the development in a community, school and university setting, developing facilitators and coaches, empowering people with disabilities at all ages to engage in sport and life, providing an inspirational group of role models and transforming lives.

Public benefit

The trustees have given due consideration to the Charity Commission published guidance on the operation of the public benefit requirement when reviewing our aims and objectives and in planning the charity's current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

STRATEGIC REPORT

Charitable activities and strategic objectives

2019 - 2024 Strategic Objective 1) World-Leading National Governing Body

Equality Diversity and Inclusion (EDI)

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

British Wheelchair Basketball scored a C in the 2022-23 Sport Race Representation Index identifying areas of under-representation on the Board and within the talent/elite pathways as areas of improvement.

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

We also welcomed the appointment of our Board Equality and Inclusion Champion and Non-Executive Director, Kevin Analuwa in March 2022. Kevin is a strong advocate for diversity, equity and inclusivity, having regionally led EDI initiatives at JP Morgan.

Anti-Doping

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

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BWB have now met the Assurance Framework criteria for two consecutive years, and Anti-Doping continues to be a critical focus area from Board to performance to grassroots delivery. UK Anti-Doping were invited to our National Championships for a second year.

Diccon Edwards is now the Anti-Doping lead for the Sport.

Commercial Growth

We have continued to focus on nurturing BWB's existing commercial partnerships as well as forge new relationships, beneficial to the sport and our membership.

During 2022-23 we extended our partnership with Kukri and announced the sportswear manufacturer as our title sponsor for our Junior League, Elite 8's and Junior Championships. Alongside this we also renewed our Charity Partnership with world leading travel provider - ATPI Sports Events, for a further two years.

At the end of the financial year we finalised our partnership with the Motability Scheme, a relationship which aims to support the growth of wheelchair basketball across the UK and improve access to inclusive sports for disabled people, as well as increase awareness and understanding of the Motability Scheme

With Thanks/Recognition

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

2019 - 2024 Strategic Objective 2) Double Participation & 3) Professional Domestic League

National Championships: In May 2022 we saw a welcome return of the British Wheelchair Basketball National Championships, hosted in London at University of East London. A hugely successful event, with all attending clearly delighted to be back at the Championships. The BBC once again streamed the Women's Premier League final, Junior League Final and Premier League finals via its online platform. Congratulations to all who took part. Championship winners were:

- **Premier Division:** London Titans
- **Division 1:** The Bears
- **Division 2:** Wakefield Whirlwinds
- **Division 3:** Mohawks
- **Junior League:** Wakefield Whirlwinds
- **Women's Premier League:** Loughborough Lightning

Inspire a Generation: In January 2022, Bradford Girl's Grammar school became the first school in the country to deliver Inspire a Generation courses. During the financial year, British Wheelchair Basketball awarded approximately 22 separate delivery/chair/league Sport England Grants to delivery partners across England.

School Games: The School Games returned in September 2022, in a new 3x3 format. Teams from England, Wales and Scotland took part with seven boys' teams and three girls' teams.

Final standings:

- **Girls:** England Purple (Gold) / England Green (Silver) / England Orange (Bronze), Wales (Fourth)
- **Boys:** England Orange (Gold) / England Green (Silver) / England Black (Bronze) / England Purple (Fourth) / Scotland Blue (Fifth) / Wales (Sixth) / Scotland White (Seventh)

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2019 - 2024 Strategic Objective 3) World-Class High-Performance System

Commonwealth Games 2022: In August we celebrated the inaugural Commonwealth Games for Wheelchair Basketball, hosted in Birmingham in the new 3x3 format on a fully integrated programme with the running game. Three home nations were represented in wheelchair basketball (England, Scotland and Wales) with four teams in total competing.

Basketball Scotland hosted the qualifying tournament in April 2022, whereby Scotland Women and Northern Ireland men secured qualification to the Games, with England allocated two host nation slots for its men and women's teams.

The Games was an incredible experience and a real showcase for the sport with both England teams securing podium finishes and bronze medals.

Our Chair hosted our Royal Patron, The Duchess of Edinburgh and her husband, The Duke of Edinburgh, and family on the final day of wheelchair basketball competition.

We were delighted to hear in October 2022 confirmation that the 3x3 competition is also included in the 2026 Victoria Commonwealth Games roster.

Programme Staffing: Paris planning commenced in earnest during 2022-23 after a delayed start due to COVID-19 and Tokyo Paralympics. Most notable were the changes to the performance programme staffing, which included the recruitment of a new coaching team for both the Women and Men's squads with the appointments of **Miguel Vaquero Maestre** (women), and brother's **Bill and Joey Johnson** (Men). Leading the Programme to Paris and beyond will be new Performance Director, **Diccon Edwards**, who has joined the programme from his previous role at UK Sport as Head of Coach Development.

Supporting the team, and overseeing our High-Performance Partnership relationships is **Nathan Payne**, who transitions to British Wheelchair Basketball from a long-term support role as performance analyst for the NGB. Appointed in March 2023, **Ryan Raghoo**, England and Wales Pathway Manager, will oversee the development of the England pathway and GB Academy.

World Championships: The unexpected news that the 2022 World Championships (originally scheduled for November 2022) would be delayed until June 2023 was initially met with disappointment as both teams had been focused and preparing for the November Championships. The June 2023 reschedule will see an unprecedented two major competitions being undertaken by the GB teams in the summer of 2023, with the European Championships & Paralympic qualifier scheduled for August 2023.

In hindsight, this delay has offered the Performance Programme the ability to embed the new coaching teams & systems, recruit and induct the support teams that will serve the GB teams, as well as offer the Performance Director the time to review and refine the new camp-based training approach following decentralisation.

It has also allowed our CEO, Justine Baynes (appointed Dec 2022), to attend the IWBF World Congress and undertake a review of our International Strategy alongside UK Sport.

Coach Education Programme: A key theme of the BWB's Performance Programme's Paris Strategy is the recognition of the critical need to develop domestic elite coaching talent. The new Level Three and Performance Pathway Coach Development Programme piloted in January 2023.

Two former GB athletes were appointed into coaching roles at two of the High-Performance Partnerships during 2022-23, totalling three former GB athletes involved in the programme - Ade Orogbemi (UEL), Caroline Matthews (Cardiff Met Archers) and George Bates (Loughborough Lightning).

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**REPORT OF THE TRUSTEES
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Financial review

Financial health

The NGB's has continued to adopt a prudent approach to its financial planning during 2022-23 which has enabled it to complete the financial year with a small surplus position in unrestricted funds. During the financial year the sport invested unrestricted income into the running of its domestic leagues and competitions (including officiating, National & Junior Championships, and women's league), courses and education, and commercial development.

In line with budgets, the NGB also saw a £116,283 deficit in restricted funds across 2022-23. This planned for deficit enabled the NGB to reduce the brought forward balance of £468,793 in restricted funds to £352,510. The level of restricted funds held had previously increased due to the effect of the Covid-19 pandemic and the resulting limits to activities. With levels of activity now increasing, the trustees are satisfied that the NGB is on course to expend restricted funds as per its budgets.

Income for the year amounted to £1,804,585 (2022: £1,982,644) of which £163,118 (2022: £172,859) was unrestricted and £1,641,467 (2022: £1,809,785) was restricted. Total expenditure totalled £1,919,490 (2022: £1,705,830) of which £151,740 (2022: £65,036) was unrestricted and £1,767,750 (2022: £1,640,794) was restricted. A transfer totalling £10,000 was made from unrestricted funds to restricted funds in respect of a co-funding agreement (2022: £80,490 transfer from unrestricted to restricted funds).

At year end funds were held totalling £684,481 (2022: £799,386) of which £331,971 (2022: £330,593) was unrestricted and £352,510 (2022: £468,793) was restricted.

Reserves policy

The organisation's Reserves Policy is reviewed annually by the trustees to ensure that it is sufficient to the charity's needs and in line with any commitments and liabilities the charity holds. The trustees currently consider it sufficient to hold £280,000 in free reserves, which is equivalent to 3 months operational back-office expenditure per the 2023-24 budget. The trustees have also elected to designate a fund equivalent to this total to ensure that reserves are safeguarded.

Total free reserves (unrestricted reserves less the value of fixed assets) at 31 March 2023 amounted to £325,971. The trustees are therefore satisfied that sufficient reserves are currently held by the charity.

Financial Investment 2022-23

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

- The financial year 2022-23 saw significant delays in programme activation due to staff recruitment challenges, notably with both the Sport England Uniting the Movement and Sport England Inspire a Generation strategies.
- Confirmation that the Sport England Inspire a Generation programme funding will be remodelled to include a sixth year.
- Confirmation of investment by Sport England into a Commonwealth Games Legacy Award, specifically focused on junior participation, junior club programme and junior sports development.
- Funding awarded to British Wheelchair Basketball to further projects around insurance, safeguarding and governance.

Going concern

British Wheelchair Basketball has prepared a detailed cash flow forecast which shows that the organisation is able to operate and meet its liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

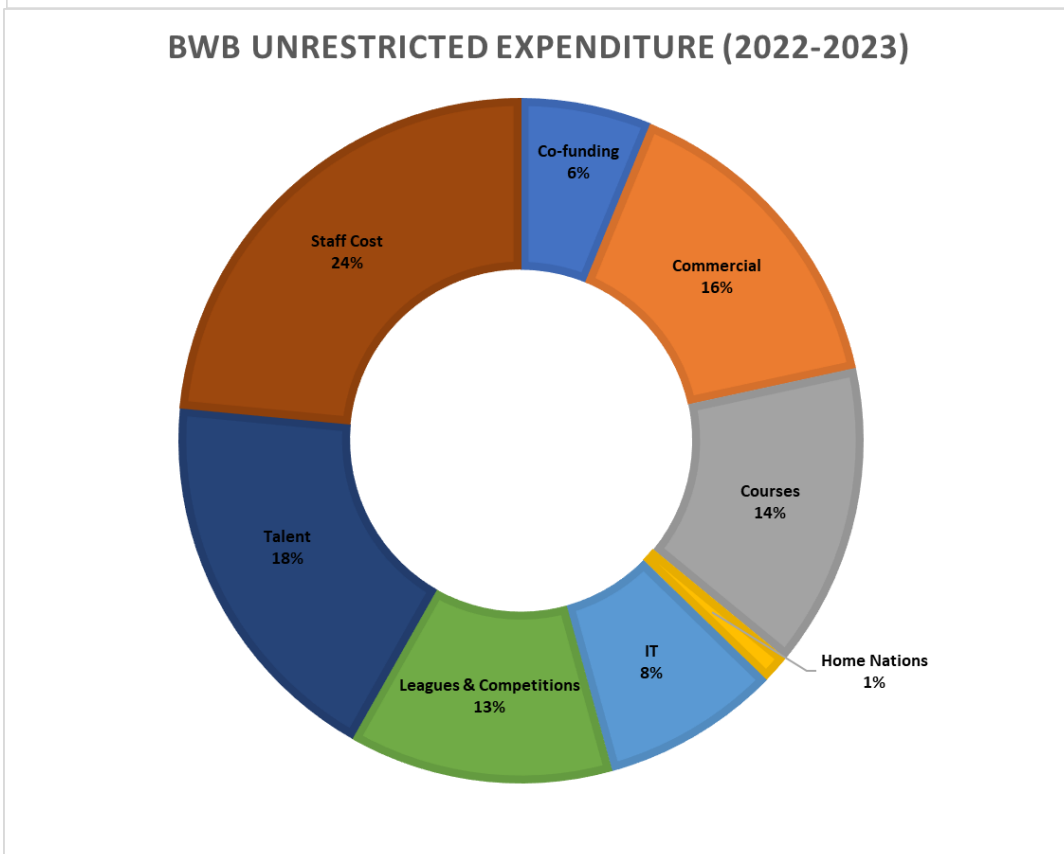
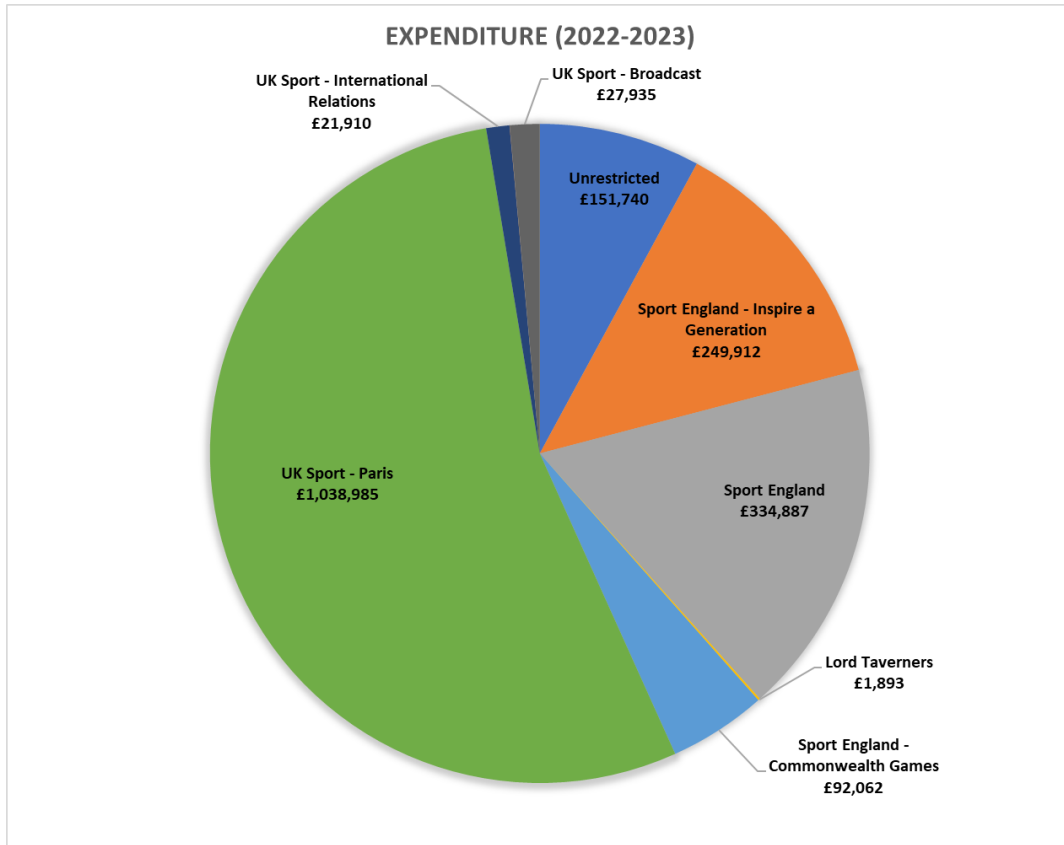
The organisation has considered scenarios which could impact its cash flow forecast, including reductions in future expected cash inflows as well as potential increases in expenditure.

Following this assessment, the Directors reasonably expect the organisation will continue in existence for a period of at least 12 months from the date these financial statements are approved. Accordingly, the financial statements have been prepared on a going concern basis.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

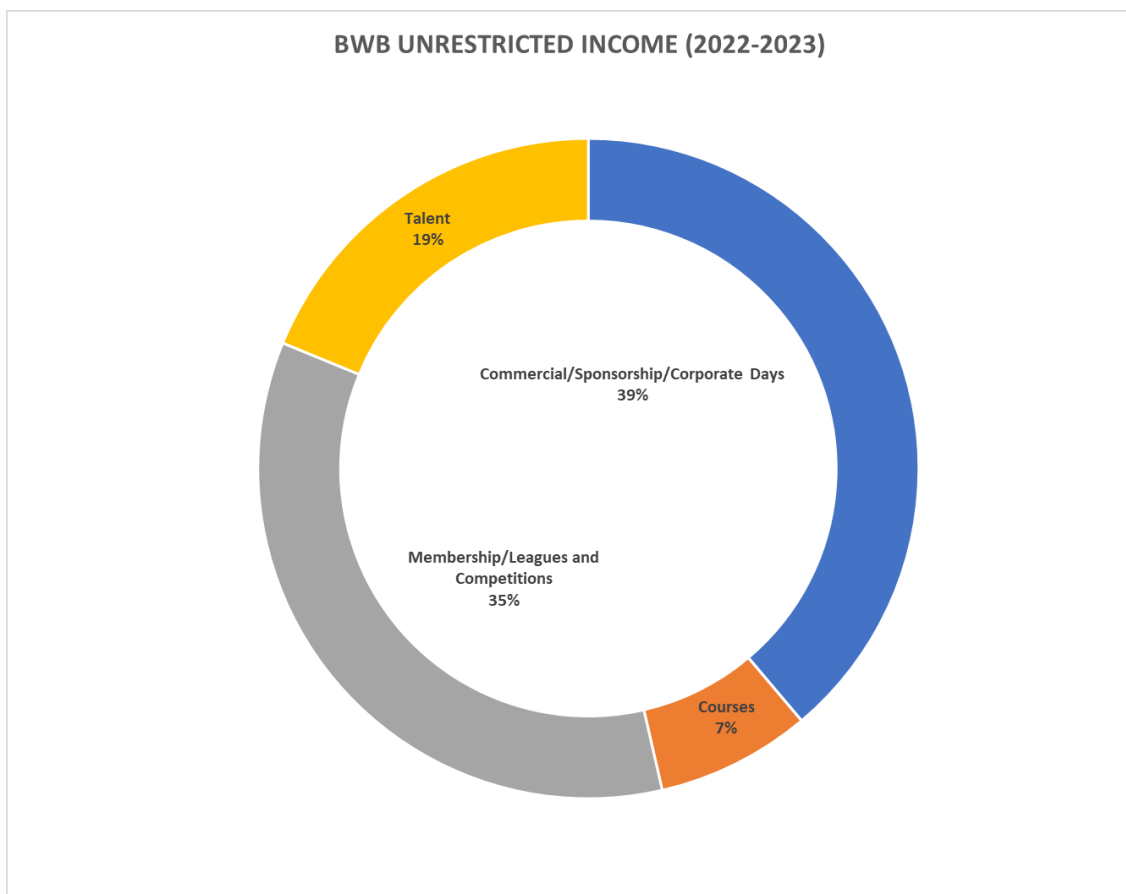
How our money is spent



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Our unrestricted income



Future plans: 2023 and BEYOND

2023-24 will herald a period of exciting international competition as well as investment in critical development areas for the sport. These include:

- **World Leading National Governing Body** - Appraisal of communications processes and systems and review of their feasibility and customer journey experiences.
- **Double Participation - Junior Development Plan** - The development and delivery of a Junior Development Plan, based on an extensive insight project and digital strategy, which will focus on recruiting and retaining junior players into our sport to ensure the long-term sustainability of our club network and talent pathway.
- **Double Participation - People Plan/Workforce Education** - Rebuilding and growing our sport critical resource of officiating and refereeing workforce focusing on CPD and recruitment. Investing in the development of grassroots and elite level domestic coaching talent.
- **World-Class High-Performance System - Junior GB Competition returning** - The GB Junior Squads will be returning to competition in 2023 with the IWBF U25 Women's World Championships. The rebuilding of the GB Academy and preparation of both teams to return to competition and medal success will be a key theme for the GB programme in 2023/24.
- **World-Class High-Performance System - International Success** - To deliver international success at major international competition and secure qualification for both teams to the 2024 Paris Paralympic Games.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

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

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

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

Arrangements for setting key management personnel remuneration

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

Governance statement

Trustees

- Jules Parke-Robinson, Chair
- Emma Calvert, Treasurer (Independent) (Appointed - 27.04.22)
- Jo Simpson, Treasurer (Independent) (Retired - 30.04.22)
- Tanya Harris, Member (Independent)
- Kevin Analuwa, Member (Independent) (Appointed - 08.03.23)
- Samuel Whale, Member (Independent)
- Dr Craig Boyd, Member (Independent)
- Kirstin Furber, Member (Independent)
- Professor Philip Wilson, Member (Independent) (Retired - 31.10.22)
- Chris Hassell, Member
- Daniel Johnson, Member (Retired - 07.12.22)
- Frances Kremarik, Member (Elected - 08.03.23)
- Emma Foden, Member (Elected - 08.03.23)

Other officers

- HRH The Duchess of Edinburgh 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 personnel

- Lisa Pearce, CEO (Resigned – 21.10.22)
- Justine Baynes, CEO (Appointed – 05.12.22)
- Jo Richards, Participation Director
- Samantha Rock, Interim Participation Director
- Diccon Edwards, Performance Director (Appointed – 01.07.22)
- Lesley Pilling, Operations Director

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STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Organisational structure

An Executive Board of Trustee's has overall responsibility for the Charity. With the exception of the Patron, the Honorary President, the Honorary Vice Presidents and the Honorary Junior Programme President, members of the Executive Board of Trustee's are registered as trustees with the Charity Commission and as directors at Companies House.

Day to day management is delegated to the Chief Executive Officer, who is an employee. The organisation has two directorates; Performance and Participation. These directorates are responsible for the delivery of organisation's strategy. We are indebted to the support of HRH The Duchess of Edinburgh as our Royal Patron who continues to represent and support us. We would like to recognise our historical Honorary Presidents and Honorary Vice Presidents Richard Gamble, Richard Callicott OBE, Sir Philip Craven MBE, Ade Adepitan MBE, and Kate Hoey MP.

Annual General Meeting

The NGB's Annual General Meeting took place on the 7th December 2022 at 7pm. The AGM was hosted virtually. Member elections were completed with four candidates standing for two posts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07614906 (England and Wales)

Registered Charity number

1144808

Registered office

Sportpark
3 Oakwood Drive
Loughborough
Leicestershire
LE11 3QF

Auditors

Sedulo Audit Limited
Statutory Auditors
605 Albert House
256-260 Old St
London
EC1V 9DD

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

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

.....
Jules Parke-Robinson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
GREAT BRITAIN WHEELCHAIR BASKETBALL
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Opinion

We have audited the financial statements of Great Britain Wheelchair Basketball Association known as British Wheelchair Basketball (BWB) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud

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

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

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

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

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

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

Use of our report

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

Diccon Thornely (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
605 Albert House
256-260 Old St
London
EC1V 9DD

Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	<i>Restated</i> 31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	13,528	1,626,345	1,639,873	1,809,030
Charitable activities					
League and competition	5	54,775	6,000	60,775	53,498
Coaching, training and development		42,968	-	42,968	52,856
Other contributions		10,747	9,122	19,869	27,377
Other trading activities	4	<u>41,100</u>	<u>-</u>	<u>41,100</u>	<u>39,883</u>
Total		<u>163,118</u>	<u>1,641,467</u>	<u>1,804,585</u>	<u>1,982,644</u>
EXPENDITURE ON					
Raising funds	6	5,172	4,726	9,898	16,585
Charitable activities					
League and competition	7	76,320	263,545	339,865	304,067
Coaching, training and development		<u>70,248</u>	<u>1,499,479</u>	<u>1,569,727</u>	<u>1,385,178</u>
Total		<u>151,740</u>	<u>1,767,750</u>	<u>1,919,490</u>	<u>1,705,830</u>
NET INCOME/(EXPENDITURE)		11,378	(126,283)	(114,905)	276,814
Transfers between funds		<u>(10,000)</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		1,378	(116,283)	(114,905)	276,814
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>330,593</u>	<u>468,793</u>	<u>799,386</u>	<u>522,572</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>331,971</u></u>	<u><u>352,510</u></u>	<u><u>684,481</u></u>	<u><u>799,386</u></u>

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

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

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	<i>Restated</i> 31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	6,000	-	6,000	8,000
CURRENT ASSETS					
Debtors	14	5,093	-	5,093	43,047
Cash at bank and in hand		<u>497,872</u>	<u>421,401</u>	<u>919,273</u>	<u>946,526</u>
		502,965	421,401	924,366	989,573
CREDITORS					
Amounts falling due within one year	15	(176,994)	(68,891)	(245,885)	(198,187)
		<u>325,971</u>	<u>352,510</u>	<u>678,481</u>	<u>791,386</u>
NET CURRENT ASSETS					
		<u>325,971</u>	<u>352,510</u>	<u>678,481</u>	<u>791,386</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>331,971</u>	<u>352,510</u>	<u>684,481</u>	<u>799,386</u>
NET ASSETS					
		<u>331,971</u>	<u>352,510</u>	<u>684,481</u>	<u>799,386</u>
FUNDS	17				
Unrestricted funds				331,971	330,593
Restricted funds				<u>352,510</u>	<u>468,793</u>
TOTAL FUNDS				<u>684,481</u>	<u>799,386</u>

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

.....
Jules Parke-Robinson - Trustee

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(27,253)</u>	<u>219,752</u>
Net cash (used in)/provided by operating activities		<u>(27,253)</u>	<u>219,752</u>
Cash flows from investing activities			
Sale of tangible fixed assets		<u>-</u>	<u>(111)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(111)</u>
Change in cash and cash equivalents in the reporting period			
		(27,253)	219,641
Cash and cash equivalents at the beginning of the reporting period		<u>946,526</u>	<u>726,885</u>
Cash and cash equivalents at the end of the reporting period		<u>919,273</u>	<u>946,526</u>

The notes form part of these financial statements

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

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(114,905)	276,814
Adjustments for:		
Depreciation charges	2,000	2,780
Loss on disposal of fixed assets	-	111
Decrease/(increase) in debtors	37,954	(1,416)
Increase/(decrease) in creditors	<u>47,698</u>	<u>(58,537)</u>
Net cash (used in)/provided by operations	<u>(27,253)</u>	<u>219,752</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>946,526</u>	<u>(27,253)</u>	<u>919,273</u>
	<u>946,526</u>	<u>(27,253)</u>	<u>919,273</u>
Total	<u>946,526</u>	<u>(27,253)</u>	<u>919,273</u>

The notes form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. CHARITY STATUS

Great Britain Wheelchair Basketball Association is a charitable company limited by guarantee registered in England and Wales with registered company number 07614906 and charity number 1144808. The address of the registered office is Sportpark, 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in sterling, which is the functional and presentational currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

BWB have prepared a detailed cash flow forecast that shows the organisation is able to operate and meet its liabilities as they fall due for payment for at least 12 months from the date of approval of these financial statements.

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.

Legacies

Legacies are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a legacy 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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are reconsidered when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

Raising funds

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

Charitable activities

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

Governance costs

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

Tangible fixed assets

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

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

Depreciation 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
Computer equipment	25% on reducing balance

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs:

	2023	<i>Restated</i> 2022
League and competition	8%	11%
Coaching, training and development	92%	89%

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

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.

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and cash in hand include cash and short term highly liquid investment with a maturity of three months or less from the date of acquisition or opening of a deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer in funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at the settlement amount due.

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are wholly recognised at transaction value and subsequently measured at settlement value.

Pension costs and other post-retirement benefits

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

Operating leases

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

Taxation

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

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	<i>Restated</i> 31.3.22 Total funds £
Donations	5,000	-	5,000	-
Government grants	-	1,626,345	1,626,345	1,809,030
Donated services and facilities	8,528	-	8,528	-
	<u>13,528</u>	<u>1,626,345</u>	<u>1,639,873</u>	<u>1,809,030</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. DONATIONS AND LEGACIES - continued

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

	31.3.23	<i>Restated</i> 31.3.22
	£	£
Sport England - Whole Sport Plan	396,399	346,458
Sport England - IAG	192,886	194,977
Sport England - CWG	94,090	31,364
UK Sport - World Class Performance	896,470	1,162,131
UK Sport - Governance	15,000	-
UK Sport - International Relations	31,500	24,500
UK Sport – Broadcast	-	49,600
	<u>1,626,345</u>	<u>1,809,030</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.

4. OTHER TRADING ACTIVITIES

	31.3.23	<i>Restated</i> 31.3.22
	£	£
Corporate and commercial	<u>41,100</u>	<u>39,883</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	<i>Restated</i> 31.3.22
	£	£
League and competition	60,775	53,498
Coaching, training and development	42,968	52,856
Other contributions	<u>19,869</u>	<u>27,377</u>
	<u>123,612</u>	<u>133,731</u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.23	<i>Restated</i> 31.3.22
	£	£
Corporate and commercial	<u>9,898</u>	<u>16,585</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs (see note 8)	Total 31.3.23 £	<i>Restated</i> Total 31.3.22 £
League and competition	297,963	41,902	339,865	304,067
Coaching, training and development	1,087,847	481,880	1,569,727	1,385,178
	<u>1,385,810</u>	<u>523,782</u>	<u>1,909,592</u>	<u>1,689,245</u>

8. SUPPORT COSTS

	Total 31.3.23 £	<i>Restated</i> Total 31.3.22 £
Audit fees	12,000	12,000
Accountancy fees	12,171	12,289
Bad debts	1,013	-
Bank charges	3,427	751
Board costs	6,717	1,399
Depreciation – owned assets	2,000	2,780
Equipment costs	6,150	9,644
Insurance	19,832	15,978
IT and admin costs	20,158	26,126
Legal and professional	5,594	-
Loss on foreign exchange	72	271
Deficit on disposal of fixed assets	-	111
Marketing	52,914	51,310
Operating leases	25,982	15,847
Other costs	169	6
Other staff costs	19,875	5,802
Postage and stationery	530	15
Research and development	21,797	7,011
Safeguarding	3,583	-
Support staff	303,947	335,356
Telephone	1,621	3,571
Travel and subsistence	4,230	8,930
	<u>523,782</u>	<u>509,197</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	<i>Restated</i> 31.3.22 £
Audit fees	12,000	12,000
Accountancy fees	12,171	12,289
Depreciation - owned assets	2,000	2,780
Operating leases	25,982	15,847
Deficit on disposal of fixed assets	-	111
	<u>-</u>	<u>111</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Emma Calvert: £104 (2022: £nil) of expenses were reimbursed to Emma Calvert during the year.

Tanya Harris: £112 (2022: £nil) of expenses were reimbursed to Tanya Harris during the year.

Chris Hassell: £294 (2022: £nil) of expenses were reimbursed to Chris Hassell during the year.

Jules Parke-Robinson: £326 (2022: £1,398) of expenses were reimbursed to Jules Parke-Robinson during the year.

Samuel Whale: £409 (2022: £nil) of expenses were reimbursed to Samuel Whale during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2022: £nil). No trustees have received any other benefits from the charity during the year (2022: £nil).

11. STAFF COSTS

	2023	<i>Restated</i> 2022
	£	£
Wages and salaries	576,892	589,679
Social security costs	65,444	62,396
Pension costs	<u>12,487</u>	<u>14,621</u>
	<u>654,823</u>	<u>666,696</u>

The charity considers its key management personnel to comprise the Chief Executive Officer, Participation Director, Performance Director and Operations Director.

The total employment benefits, including employer pension and national insurance contributions, of those Key Management Personnel were £ 317,971 (2022: £303,891) incurred by 6 (2022: 5) members of staff.

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

	2023	<i>Restated</i> 2022
Staff	<u>13</u>	<u>13</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	<i>Restated</i> 2022
£60,001 - £70,000	1	-
£70,001 - £80,000	1	1
£80,001 - £90,000	-	-
£90,001 - £100,000	<u>-</u>	<u>1</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. STAFF COSTS - continued

13 (2022: 13) of the total employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,487 (2022: £14,621).

During the year, the charity made no redundancy and/or termination payments (2022: £5,440).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	<i>Restated</i> Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,809,030	1,809,030
Charitable activities			
League and competition	53,498	-	53,498
Coaching, training and development	52,856	-	52,856
Other contributions	26,622	755	27,377
Other trading activities	<u>39,883</u>	<u>-</u>	<u>39,883</u>
Total	<u>172,859</u>	<u>1,809,785</u>	<u>1,982,644</u>
EXPENDITURE ON			
Raising funds	16,585	-	16,585
Charitable activities			
League and competition	18,034	286,033	304,067
Coaching, training and development	<u>30,417</u>	<u>1,354,761</u>	<u>1,385,178</u>
Total	<u>65,036</u>	<u>1,640,794</u>	<u>1,705,830</u>
NET INCOME	107,823	168,991	276,814
Transfers between funds	<u>(80,490)</u>	<u>80,490</u>	<u>-</u>
NET MOVEMENT IN FUNDS	27,333	249,481	276,814
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>303,260</u>	<u>219,312</u>	<u>522,572</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>330,593</u></u>	<u><u>468,793</u></u>	<u><u>799,386</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>104,503</u>
DEPRECIATION	
At 1 April 2022	96,503
Charge for year	<u>2,000</u>
At 31 March 2023	<u>98,503</u>
NET BOOK VALUE	
At 31 March 2023	<u>6,000</u>
At 31 March 2022	<u>8,000</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	<i>Restated</i> 31.3.22 £
Trade debtors	5,093	30,899
Grants receivable	-	10,000
VAT	<u>-</u>	<u>2,148</u>
	<u>5,093</u>	<u>43,047</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	<i>Restated</i> 31.3.22 £
Trade creditors	114,253	85,873
Social security and other taxes	21,763	23,340
VAT	2,204	-
Other creditors	3,141	3,449
Accrued expenses	<u>104,524</u>	<u>85,525</u>
	<u>245,885</u>	<u>198,187</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. LEASING AGREEMENTS

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

	31.3.23	<i>Restated</i> 31.3.22
	£	£
Within one year	8,538	8,538
Between one and five years	-	-
In more than five years	-	-
	<u>8,538</u>	<u>8,538</u>

17. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	80,593	(28,622)	51,971
Designated	<u>250,000</u>	<u>30,000</u>	<u>280,000</u>
	330,593	1,378	331,971
Restricted funds			
Equipment	696	(175)	521
World Class Performance	245,447	(136,398)	109,049
International Relations	23,861	12,594	36,455
Lord's Taverners	1,893	(1,893)	-
NGB Whole Sport Plan	28,581	61,522	90,103
Sports Aid	1,425	-	1,425
IAG	111,071	(47,026)	64,045
Commonwealth Games	26,320	8,028	34,348
Broadcast	29,499	(27,935)	1,564
Governance	-	15,000	15,000
	<u>468,793</u>	<u>(116,283)</u>	<u>352,510</u>
TOTAL FUNDS	<u>799,386</u>	<u>(114,905)</u>	<u>684,481</u>

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17. MOVEMENT IN FUNDS - continued

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

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General fund	(40,000)	163,118	(151,740)	(28,622)
Designated fund	30,000	-	-	30,000
	<u>(10,000)</u>	<u>163,118</u>	<u>(151,740)</u>	<u>1,378</u>
Restricted funds				
Equipment	-	-	(175)	(175)
World Class Performance	-	902,592	(1,038,990)	(136,398)
International Relations	-	34,498	(21,904)	12,594
Lord's Taverners	-	-	(1,893)	(1,893)
NGB Whole Sport Plan	-	396,400	(334,878)	61,522
IAG	10,000	192,886	(249,912)	(47,026)
Commonwealth Games	-	100,091	(92,063)	8,028
Broadcast	-	-	(27,935)	(27,935)
Governance	-	15,000	-	15,000
	<u>10,000</u>	<u>1,641,467</u>	<u>(1,767,750)</u>	<u>(116,283)</u>
TOTAL FUNDS	<u>-</u>	<u>1,804,585</u>	<u>(1,919,490)</u>	<u>(114,905)</u>

Comparatives for movement in funds

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

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17. MOVEMENT IN FUNDS - continued

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

	Transfers £	Incoming resources £	Resources expended £	<i>Restated</i> Movement in funds £
Unrestricted funds				
General fund	(80,490)	172,859	(65,036)	27,333
Restricted funds				
Equipment	-	-	(151)	(151)
World Class Performance	-	1,232,892	(1,073,941)	158,951
International Relations	-	24,500	(19,050)	5,450
NGB Whole Sport Plan	-	346,942	(362,074)	(15,132)
IAG	80,490	124,487	(160,433)	44,544
Commonwealth Games	-	31,364	(5,044)	26,320
Broadcast	-	49,600	(20,101)	29,499
	-	1,890,275	(1,640,794)	249,481
TOTAL FUNDS	-	1,982,644	(1,705,830)	276,814

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

World Class Performance Programme funded by UK Sport:

A programme funding the preparation and competition costs of the GB Wheelchair Basketball teams to enable them to compete at a world class standard in international basketball events.

International Relations funded by UK Sport:

A grant to specifically fund the costs incurred by UK representatives of wheelchair basketball in attending international meetings of the sport.

Lord's Taverners Fund:

To support Junior Development across the UK.

NGB Whole Sport Plan funded by Sport England:

A programme to deliver a Whole Sport Plan, focusing on developing the sport at grass roots level.

Backing the Best funded by SportsAid:

A project to help young athletes succeed.

Inspire A Generation funded by the National Lottery/Sport England:

A programme seeking to bring to local communities a greater breadth of opportunity for people to access and play the sport of wheelchair basketball.

Governance funded by UK Sport:

A programme to improve the charity's risk management, governance and safeguarding.

Designated Funds

The board has elected to designate a fund of £250,000 in order to ensure there are funds to meet working capital requirements.

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18. OTHER FINANCIAL COMMITMENTS

The organisation has entered into high performance programme agreements with a number of universities. The maximum amount of this commitment is £212,917 (2022: £317,917).

19. RELATED PARTY DISCLOSURES

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

Loughborough University

Joanne Simpson, who served as treasurer and independent trustee until 30 April 2022, is connected to Loughborough University who charged rent and services to Great Britain Wheelchair Basketball Association in the sum of £110,922 (2022: £122,126).

At the balance sheet date the amount due to Loughborough University was £18,436 (2022: £3,000)

Express Coaching

Joanne Richards, a member of key management personnel, is connected to Express Coaching Services Ltd through a close family relationship to a beneficial owner. Express Coaching Services Ltd charged the charity for coaching services and training in the sum of £9,709 (2022: £2,640).

At the balance sheet date the amount due to Express Coaching Services Ltd was £576 (2022: £nil)

20. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 10 (2022: 9) guaranteeing members.

21. PRIOR YEAR ADJUSTMENT

The amounts for the prior year have been adjusted for misallocation of support and activity costs on the Statement of Financial Activities. The adjustment included the reallocation of £524,651 of support costs to the relevant charitable activities as per the 'Allocation and apportionment of costs' policy outlined on page 19 of these statements. The adjustment also included the reallocation of £72,181 of charitable activity costs from the 'Events' to the 'League and competition' activity.

	Previous Year 2022 £	Restated Year 2022 £	Adjustment £
Expenditure			
League and competition	160,305	304,067	143,762
Coaching, training and development	932,108	1,385,178	453,070
Events	72,181	-	(72,181)
International representation	549	-	(549)
Support costs	311,556	-	(311,556)
Other costs	4,924	-	(4,924)
Governance costs	204,731	-	(204,731)
Depreciation	2,780	-	(2,780)
Profit on fixed assets disposals	111	-	(111)
	1,689,245	1,689,245	-