

Report &  
Consolidated  
Financial Statements

For the year ended 31 March 2020

**Great Britain  
Wheelchair Rugby  
Limited**

(limited by guarantee)

Company number: 06108379

Charity number: 1130038

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

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# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **STATUTORY INFORMATION**

COMPANY REGISTRATION NUMBER 06108379

REGISTERED CHARITY NUMBER 1130038

DIRECTORS AND TRUSTEES

E Warner (Chair)  
A Barrow  
K Clayton  
C Conway  
M T Daunt  
P Dunn  
M A Moore  
J Nutman  
D W Pond  
S Seddon

CHIEF EXECUTIVE D W Pond

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

Rugby House  
Twickenham Stadium  
200 Whitton Road  
Twickenham  
TW2 7BA

INDEPENDENT AUDITOR

Mazars LLP  
Chartered Accountants & Statutory Auditor  
6 Sutton Plaza  
Sutton Court Road  
Sutton  
SM1 4FS

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CHIEF EXECUTIVE'S REVIEW

### 2019/20 ends with COVID-19 Lockdown

The activities and achievements of 2019 seem to belong to a different era and in many ways they do. The COVID-19 pandemic, which in January 2020 saw the first reported cases in the UK is having a devastating impact around the globe. The virus continues to affect all sectors, many of which have been closed down or have had restrictions applied as a necessary health response. In the UK a national lockdown was imposed on 23 March, right at the end of this reporting period. So whilst this report will look ahead to consider some of the immediate implications of the pandemic for our sport, it will primarily focus on the work completed between April 2019 and March 2020.

Some of the highlights of the 2019/20 year are:

- *The Spinal Unit Games in April were a huge success with 117 adults, many of whom had only recently incurred their injury, introduced to the game*
- *25 taster sessions were delivered in spinal units, schools and community sessions with 183 people experiencing playing wheelchair rugby for the first time*
- *Membership increased by 72 of whom 36 are classifiable for the Paralympic discipline*
- *The number of GBWR recognised clubs grew from 25-29*
- *There was further growth in the 'Lord's Taverners Wheelchair Rugby Junior Programme' with 120 young people taking part in sessions over the year and our first Lord's Taverners National Championships where Northampton Saints took the U14 title and Ospreys the U18*
- *Our women and girls membership has grown by 23 and 18% of our playing membership is now female*
- *WR5s is booming and over the year teams grew from 10 to 16 with more teams on target to be launched in 2020*
- *For a third consecutive year we partnered with King Power to stage the King Power Quad Nations Tournament in Leicester with top nations USA and Australia joining GB to compete for the Vichai Srivaddhanaprabha trophy*
- *The GB team won Gold at the Four Nations Tournament in the USA increasing their world ranking to 4th and then went on to win their third consecutive European title in Vejle, Denmark, comprehensively defeating the hosts in the final by 10 tries*
- *We conducted separate surveys of our membership, workforce and athletes to gain greater insight into areas where our people feel we can enable improvements*
- *We remain fully compliant with the Code for Sports Governance and again successfully passed our Advanced Safeguarding Standard check*
- *Ed Warner OBE joined the Board as Chair designate*
- *The Board participated in an independent review of its effectiveness conducted by global consultancy, Manchester Square Partners*

The list provides just a flavour of the year but there is much more to celebrate and more than a few challenges to grasp.

### Supporting Our Communities

One of the most important things we did this year was to undertake a full survey of our membership to increase our understanding of their experience of the sport. The insight this provided is enabling us to better target our resources towards those areas which strengthen our clubs and improve the experience for our members. We commissioned Sheffield Hallam University to analyse the results which provided us with very useful member insight which we are using to better tailor our services. One thing the data did confirm was how important our clubs are as a vehicle for enabling strong community bonds between individuals with similar disabilities and challenges. 84% of our membership rated clubs as excellent for friendliness and for being welcoming to new people. The survey told us that over 80% of those new to the sport came to it through the club taster sessions delivered or enabled by GBWR development officers. This justifies our commitment to these sessions as a means of further promoting the sport and helping clubs to grow their member base. Moving forward we intend

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CHIEF EXECUTIVE'S REVIEW (continued)

to support clubs to deliver their own taster events through access to funding support and materials.

A total of 72 new members joined clubs this year and it is hugely encouraging that 36 of these are classifiable for the Paralympic discipline, up from the 21 who joined last year, and that 23 of them are female. We continue to work with key partners such as the Spinal Injury Units who can support us in finding classifiable athletes. This year we again introduced wheelchair rugby as an offer at the Spinal Unit Games at Stoke Mandeville where 117 newly injured individuals were present. Other classifiable players have been identified in the WR5's discipline and also through our work with youth. Alongside this, WR5s has boomed this year with the league growing from 10 to 16 teams and four new clubs established: the Jesters, Crawley, Dragons and Penrith Pumas. All have started as WR5s clubs but most are looking to increase their playing offer to include the Paralympic discipline and youth.

We have maintained our efforts to encourage more female representation in the sport by delivering women and girls only sessions. We again staged a female only exhibition match at the King Power Quad Nations in February which was well received and contested. We are pleased to welcome 23 new female members into the sport this year but we still feel there is much more to do to identify and encourage more girls and women into the sport. Kylie Grimes has established her position in the GB team and is a powerful female role model and we intend to work more closely with her on some new initiatives aimed at encouraging more girls and women to participate.

### Competition

It was no surprise that our survey told us that members wanted access to more competition. The challenge to date has been the ever rising cost of the Super Series, the shortage of officials and the difficulty in sourcing venues which permit wheelchair rugby to be played. Increasingly venues are concerned about the potential of floor damage from our chairs and that is especially the case with new venues which often have sprung wooden floors. For international events we manage this by putting down a temporary floor but the cost of this is prohibitive for local games so we have to look at better ways to manage our competition structure and utilise those venues which are available to us. It was the growth in the number of teams, rising costs and venue availability that caused us to commission Event Director Martyn Salt to undertake a complete review of our Super Series competition. In collaboration with all clubs, a number of alternative options were developed, but ultimately the majority of clubs voted to maintain the current Super Series format and fund the increased cost of staging it. This is not a sustainable position and when things open up again post COVID-19 we hope to work with clubs and find a solution which is more sustainable, whilst enabling a competition structure which meets their aspirations.

Our survey told us that we have low satisfaction rates for access to local friendly competition – in short there is not enough of it. We have already started to see how we can support clubs to develop more local competition opportunities which will reduce barriers around cost and the travel distance currently undertaken by teams who play in the Super Series leagues. Local competition will also enable an entry level standard for new players and teams. This format has already been trialled in the South West with West Country Hawks, Team Solent Sharks, Bristol Bears and Bournemouth Lions teaming up to each host one day long competition.

Meanwhile the **Super Series** remains as popular and well contested as ever with West Coast Crash winning Division 1, DMP Bulls Division 2, and London Lions, Division 3. The **RMA Sport National Championships** returned to the Morningside Arena in Leicester where the results of the Cup showed how close the top teams are with Storm, Tigers and Crash all finishing the tournament with 10 points each, but Storm taking the trophy on try difference. In the Shield it was Burn who took the silverware with RGC close behind. There were some familiar names who picked up the individual awards but it was especially good to see athletes like Faye West and Tom Baines, who have come through our development system, win personal awards. **WR5s** was the discipline that saw the most growth over the year with the number of teams increasing from 10 to 16. Leicester Tigers won the Premiership and Norfolk Knights the Championship.

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CHIEF EXECUTIVE'S REVIEW (continued)

### Lord's Taverners Junior Programme

Over 120 young people participated in the Lord's Taverners programme through the year. We delivered a series of sessions in schools and a number of taster sessions with national disability partners to raise awareness of the opportunities available for juniors to play the game. There are now 9 established youth teams and 36 junior members of clubs. 40 people have completed Level 1 Activator training to support the further development and delivery of the game in schools and clubs. In July the first Lord's Taverners Junior Wheelchair Rugby National Championships were held at Stoke Mandeville with 50 young people taking part. Northampton Saints came out on top to win the U14 title whilst Welsh team Ospreys came through to win the U18 event.

### GB Team

**Four Nations Tournament, USA** The season started well for the GB team which in May travelled to Alabama, USA to take on the hosts and Japan and Australia in the Four Nations Tournament. In the qualifying games GB lost twice to Japan, won one and lost one to Australia and defeated the USA twice. By virtue of goal difference this put GB into the final against the USA where GB came from behind to win by 49-47 and secure the gold medal. It was a spirited and committed performance from the team who often found themselves under intense pressure but remained composed, often coming from behind to secure victory in the closing seconds. The added bonus for the win was to see GB's world ranking rise to 4th. There were some outstanding individual performances which were recognised at the post tournament awards where over half the awards went to GB with Jonny Coggan, Nick Cummins and Jamie Stead all achieving 'best in class' and Jim Roberts was voted the most valuable player.

**European Championships, Denmark** In August GB returned from Vejle in Denmark having been crowned European Champions for a third successive time. Throughout the tournament the team demonstrated by its performances why it is now ranked 4th in the world by winning the majority of its games by 20-30 tries. Perhaps unsurprisingly it was host nation Denmark in the final that presented the biggest challenge, but although having only led by two tries at half time, GB took control to win the game by a clear margin of 10.

**World Wheelchair Rugby Challenge, Tokyo** In October the GB team arrived in Japan for the first of the training camps in our adopted city Kitakyushu. We enjoyed incredible support and kindness from our hosts and our training and accommodation facilities were excellent enabling us to finalise our preparation for the WWRC. Kitakyushu's Mayor, Kenji Kitahashi, presented the team with their GB vests ahead of leaving for Tokyo and the tournament. Having performed well earlier in the year at Lakeshore and on the back of very convincing European Championship performances, the team had high hopes of medalling at this prestigious event and the Head Coach and performance team had set a podium position as the target. Regrettably it was not to be, and having won the early pool games against France and Brazil, GB lost to hosts Japan 57-51, before then losing 49-48 to the USA in a game they were leading up until the final seconds. This put them into the Bronze medal match where they were comprehensively defeated 54-49 by Japan. It was a disappointing end to the international year which had started so well and promised so much.

**King Power Quad Nations 2020** For the third successive year, and thanks to our partnership with King Power, in February we staged the Quad Nations in Leicester. We intentionally targeted Australia and the USA in a 'round-robin' tournament to maximise the number of games against the number one and two in the world. It provided excellent preparation for what we expected to be the start of the Paralympic year but whilst GB bounced back from the disappointment of WWRC to chalk up a convincing win against Australia in the qualifying game for the final, GB struggled against the USA in the final losing 53-42. We could not have predicted that just two weeks after this game the UK would go into lockdown as the coronavirus pandemic took hold across the world halting all sport and ultimately postponing the Tokyo Games until 2021.

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **CHIEF EXECUTIVE'S REVIEW (continued)**

### **Talent Development**

There are 9 male and 2 females athletes in the Talent squad two of whom have met the selection standard for the GB squad. In addition to regular training camps the Talent squad attended the Mazovia Cup in Poland competing against clubs from Germany, Poland, Denmark, Luxembourg and France. The squad also took part in an international tournament in Frankfurt where they played Israel, the Czech Republic and a development team from Finland.

Our athlete survey revealed that 86% of our athletes were satisfied with the talent programme but it identified areas for improvement in coach feedback to support individual development. This is being addressed by investing more in our coach programme delivered through our new Coach Academy. We are also in the process of a major review of our Talent Pathway offer and this will form part of our UK Sport Paris 2024 investment proposal.

### **Workforce**

During the year we introduced our new Level 1 Coach Activators course and trained 53 coaches in schools and clubs. We also trained 8 new Level 2 coaches which brings our total number of coaches at this level to 52. Working with 1st4Sport we began re-structuring our Level 2 course to meet the new CIMPSA professional standards. Alongside this we have started to develop new technical coaching workshops to upskill coaches alongside our Level 1 and 2 courses. More systematic coach development will be a key priority over the coming year and we have started to create a coach pathway from club to elite.

We launched our new Officials Pathway with competency levels to enable officials to progress through the pathway towards national and international standards. We recruited a new Educator to join the Educator team to support and assess new officials. An Introduction to Officiating course with 7 attendees was delivered alongside the Quad Nations tournament and an all-female table and referee officiating team managed the Women and Girls match.

### **Financial & Performance Outlook**

The year ended with a net surplus for the group of £110k against a budgeted deficit position of £120k. Of the variance £135k is underspend due to efficiency savings and less Talent activity than planned with the remainder due to income in excess of budget across the Group, largely associated with the King Power Quad Nations. This positions us well for weathering the impact of COVID-19 in 2020/21.

### **Governance**

Compliance with the Code for Sports Governance has been maintained, closely monitored by the Governance & Finance Committee and reported regularly to the Board. The global leadership consultancy Manchester Square Partners conducted an independent review of Board effectiveness and concluded 'the GBWR Board is functioning well. It is a fully committed and engaged Board, with a good balance of complementary skills and experiences'.

Succession planning has always been a high priority for the Board and with over a third of its members, including the Chair, coming to the end of their permitted service by September 2020, the first step of the Board succession plan was activated. This involved the recruitment of a new Chair which was managed by the Nominations Committee chaired by Senior Independent Director, Mary Daunt. Following a competitive process, Ed Warner was selected as the preferred candidate and in December 2019 appointed as a Director of the Board and Chair designate. Following the Annual General Meeting in September 2020 he took over the Chair from Kevin Aitchison. Ed was Chair of UK Athletics from 2007 to 2017, and has been Chair of World Para Athletics for the International Paralympic Committee since 2011. He ran the successful bid to stage the 2017 World Athletics Championships in London's Olympic Stadium, and was subsequently Chair of the

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **CHIEF EXECUTIVE'S REVIEW (continued)**

London 2017 organising committee. This along with his considerable corporate Board experience made him a very strong choice for the role. The Board next moved to step two of its succession plan and a further recruitment phase was implemented resulting in the appointment of Kate Clayton, Sam Seddon, Paula Dunn and Chris Conway as Directors, following the retirement of Suzy Christopher, Andrew Flatt, Simon Le Fevre and Michael Spence.

The NGB maintained its Green rating from the Child Protection in Sport Unit of the NSPCC at its annual review and implemented an NGB-wide IT solution to improve efficiency, and data security.

Throughout the year it was clear that many clubs and RDOs were still struggling with the Club Affiliation and Health Check process and so the Board leads for Finance and Governance stepped in to provide additional support and mentoring for club leads. Further to this a review of the process was initiated to ensure standards for affiliation are maintained whilst providing a more iterative process to better support clubs on the affiliation journey.

### **Our Supporters**

In excess of £300k was achieved in sponsorship and fundraising which exceeded the target set for the year by £50k. ISPS Handa, King Power, RMA Sport, Ascot Group, AHJ Insurance, AXA XL, Marsh McLennan and Tokio Marine Kiln were the top sponsors, but there were numerous others who made contributions and fundraised for GBWR. In particular Sir Edward Dashwood Bt gifted his West Wycombe estate and house to be used for a clay shoot fundraising event which was hosted by EJ Churchill and led by 26 time world champion clay shot George Digweed MBE; BOOST, Hogan Lovells, Get Kids Going! and Heather Alwen helped fund individual GB athletes; Sevenoaks U13 rugby team again raised money for the team and the Past Presidents of the RFU once again supported us with a donation for a second consecutive year. Our ambassador Mike Brown made various donations from the sale of his kit and appearances. Various funding and value in kind investment was also received from the Rugby Football Union which generously provides our Head Office facility, meeting facilities and support functions, Hogan Lovells which provides legal advice, governance support and meeting facilities, the Welsh Rugby Charitable Trust which funds the Regional Development Officer in Wales and supported a Welsh GB athlete, and the Peter Harrison Centre at Loughborough University which provides a range of performance and research services. A massive thank you to them all and to the many individuals who fundraised and made donations.

### **Looking Ahead**

This report is being written six months after the end of the financial year it refers to and this is a direct consequence of the coronavirus pandemic which prevented the auditors undertaking their fieldwork until much later in the year. In a similar vein, we have been unable to deliver the activity which had been planned for the current year and it was not until September that we were able to begin the process of a limited return to play for our clubs and the GB team. Our current strategy is titled 'More than a Game' and that is in recognition of the wider social and health benefits that come from being part of the wheelchair rugby community. The community dimension of our sport is fundamental to the mental health and wellbeing of our members whose disabilities can so often be the cause of isolation. As the pandemic continues with no clear solution in sight we are focusing on providing imaginative digital engagement with our community and the safe management of a limited return to club activity. In addition in the months ahead we will be laying the foundations for the next stage of our sport's future by completing our Board changes, developing a new strategic plan and completing our Sport England and UK Sport investment proposals for the new funding cycle. These are very challenging times for everyone and our priority is to be at the forefront of supporting our community as together we navigate our way through this unsettling period.

### **Thank you**

Thank you to the individuals and organisations who have supported us this year. Many are mentioned above but I would like to add Roger and Heather Alwen, who continue to be loyal and active advocates and

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## **CHIEF EXECUTIVE'S REVIEW (continued)**

supporters, Mike Brown and Rupert Moon, our ambassadors, and the Wales and England rugby unions who are also trying to manage the fall-out from the pandemic for their own organisations. A huge thank you to Sport England who responded swiftly to provide the support and confidence for us to be able to maintain our workforce and adapt our delivery plans. Thank you also to UK Sport who have guided us through the Paris 2024 process and whose CEO has regularly met virtually with NGB CEOs to provide thoughtful and welcome peer support.

Finally, thank you and farewell to Chair and Board colleagues Kevin Aitchison, Andrew Flatt, Mike Spence, Simon Le Fevre and Suzy Christopher. The organisation has come a very long way under their leadership and they should feel justly proud of the enormous contribution they have made to enhance the lives of everyone involved in our sport. For my own part I am enormously grateful for the challenge, support and confidence they have always provided me.

David Pond  
Chief Executive  
13 November 2020

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND GOVERNANCE STATEMENT)**

The Trustees, who are also the directors for the purposes of Company Law, present their report and the audited consolidated financial statements of Great Britain Wheelchair Rugby Limited ("GBWR") for the year ended 31<sup>st</sup> March 2020.

Group net income for the year was £110k (2019: expenditure £51k). Net income of £95k (2019: £76k) arose in the subsidiary undertaking. Total public sector grant funding provided to the group during the year was £794,100 (2019: £507,100) of which Sport England contributed £442,650 (2019: £442,800) and UK Sport contributed £351,450 (2019: £64,300).

A full review of the year's performance and achievements is given in the Chief Executive's Review.

Information regarding the company registration number, the registered charity number, the trustees at the date of this report and the registered office and principal place of business is given at the beginning of this document.

### **Purposes and Activities**

The purposes of GBWR are the relief of disabled people by the promotion of Wheelchair Rugby in Great Britain. To discharge these objects GBWR:

1. Provides accessible opportunities for individuals to play, coach, manage and officiate Wheelchair Rugby
2. Provides opportunities for players and officials to represent Great Britain at international competitions and tournaments
3. Represents the interests of Wheelchair Rugby to partners and stakeholders, and is a key influencer in the development of national and international policy relating to Wheelchair Rugby, Paralympic and disabled sport

### **Powers**

To further its purposes GBWR uses the powers conferred in its Articles to:

1. Undertake programmes of recruitment to the sport of players, officials and volunteers
2. Provide grants to assist club development
3. Provide opportunities for competitive events
4. Provide and assist in the provision of materials, equipment, and personnel support to clubs and individuals
5. Organise and assist in the provision of conferences, courses of instruction and education

### **Future Plans**

The future plans of GBWR are set out clearly in the 2017-2021 Strategic Plan and in the annual business plan. The plans focus on the delivery of 9 strategic outcomes – set out below – over the period and all funding and activities are directed towards these goals.

1. Build and sustain wheelchair rugby communities
2. Deliver innovative and imaginative wheelchair rugby programmes
3. Build on the success of the Lord's Taverners Junior Wheelchair Rugby Programme
4. Achieve and maintain international podium success
5. Deliver high quality domestic and international events
6. Support and enable an effective workforce

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND GOVERNANCE STATEMENT continued)**

7. Broaden the resource base and reduce the reliance on grant funding
8. Maintain robust governance, sound financial performance and effective leadership
9. Lead on the development of Wheelchair Rugby in GB and influence and support its international development.

In shaping the objectives for the year and for the remaining period covered by the strategic plan the Trustees have read the guidance on public benefit in the Charities Act 2011.

The Trustees are confident that the group's current and planned programme of work are fully consistent with its obligations for delivering public benefit. The charity's purposes are consistent with the Equality Act 2010.

### **Structure, Governance and Management**

#### **Governing Document**

Great Britain Wheelchair Rugby is a company limited by guarantee, governed by its Articles of Association, as most recently amended on 23 September 2020. It is registered as a charity with the Charity Commission for England and Wales. There are currently 505 members, each of whom agrees to contribute £1 in the event of the charity winding up.

The statutory governance framework is provided by the Companies Act, the Charities Act and the Statement of Recommended Practice: Accounting and Reporting by Charities. The primary non-statutory governance code is the Code for Sports Governance with which the company is fully compliant. The company is directed by the Board of Trustees.

In addition to the information given in this report, further information regarding:

1. The company's mission and values
2. The 2017-2021 strategic plan
3. The 2020-2021 business plan
4. The policies adopted by the company (including Safeguarding, Equality and Diversity and Anti-Doping)
5. Terms of Reference of the Board of Trustees, Governance and Finance Committee and Nominations Committee
6. Biographical details of members of the Board of Trustees
7. Minutes of meetings of the Board of Trustees and Governance and Finance Committee
8. Elections Regulations for Elected Directors

can be found on the company's website at <https://gbwr.org.uk>.

#### **Trustees**

Trustees are either elected by the charity in General Meeting, or else appointed or co-opted by the Board of Trustees. Trustees are recruited on the basis of the expertise and experience that they can bring to the charity. Induction comprises pre-appointment discussions with existing Trustees, a briefing given at the first Board of Trustees meeting new Trustees attend and a formal session with the Board of Management. Formal training can be provided to existing or newly appointed Trustees who request it.

The Board of Trustees comprises: the Chair, appointed by the Board; the Chief Executive, *ex officio* (at the discretion of the Board); up to seven Trustees elected by the charity's members in General Meeting; and up to six independent non-executive Trustees, appointed by the Board. The Board of Trustees may co-opt up to two further Trustees to bring particular skills and experience to the Board. The maximum number of Trustees at any time may not exceed twelve. Trustees each serve for a term of three years, and are eligible for re-

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND GOVERNANCE STATEMENT continued)**

appointment or re-election, as the case may be, for up to two further three year terms. The Board uses reasonable endeavours to ensure that: at least 30% of the Trustees are women; at least 30% of the trustees are men; at least 25% of the Trustees are independent; and at least 2 of the Elected Trustees are past or present participants in the sport.

No trustee received remuneration or other benefit as a result of their work for the charity. Under the Articles of Association, the company's Chief Executive Officer is also a Trustee of the charity. The employee benefits paid to the Chief Executive Officer for his work in that capacity are included in Note 4 to the Consolidated Financial Statements. Trustees make an annual declaration of their business or other interests which might result in a conflict of interest with their role as a trustee, or a connection with a related party. Similar declarations are made at each meeting of the Board of Trustees and of the Governance and Finance Committee. No conflicts of interest or connections with a related party impacting on a Trustee's independence were reported in the year to 31 March 2020.

Messrs A Barrow and J Nutman were elected as directors of the company at the Annual General Meeting on 18 September 2019, in accordance with the Articles following their co-option on 12 December 2018. E Warner was appointed as a director on 18 December 2019. Since the year end K Clayton, C Conway, P Dunn and S Seddon have been appointed as Trustees, and S Christopher, A Flatt, S Le Fevre and M Spence have retired.

The company has established a Governance and Finance Committee ('GFC'), whose membership during the year comprised Messrs Le Fevre (chairman), Conway, Flatt, Pond and Mrs Moore. Since the year end Messrs Le Fevre and Flatt have resigned and Mr P Freeman has joined as a non-trustee member. The GFC met on 4 occasions during the financial year.

The GFC's principal responsibilities are to:

1. Ensure that the legal and regulatory principles of financial reporting and internal control are adequately applied
2. Monitor the preparation of annual budgets and the reporting of results against budgets
3. Identify and manage risks to the company's business (See Risk Management)
4. Ensure that the terms and conditions of award of any Sports Council's grant funding and of official recognition of the company as a national governing body by the Sports Councils are properly observed
5. Monitor changes to legislation and regulation and ensure compliance with good corporate governance practice, including the regular review of the company's accounting and reserves policies.

A Nominations Committee to manage the recruitment of new trustees and senior management and a Remuneration Committee to review the remuneration and other benefits payable to senior employees are convened on an ad hoc basis as required.

The Board of Trustees met on 4 occasions during the financial year. All policy decisions relating to the operation of the charity are made by the Trustees and determined by majority vote.

The attendance record of individual Trustees at Board of Trustees and Governance & Finance Committee meetings during the year was as follows:

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND GOVERNANCE STATEMENT continued)

|               | Board of Trustees | Governance & Finance Committee |
|---------------|-------------------|--------------------------------|
| K M Aitchison | 4                 | N/A                            |
| A Barrow      | 3                 | N/A                            |
| S Christopher | 4                 | N/A                            |
| M T Daunt     | 4                 | N/A                            |
| A J Flatt     | 4                 | 4                              |
| S H Le Fevre  | 4                 | 4                              |
| M A Moore     | 2                 | 3                              |
| J Nutman      | 3                 | N/A                            |
| D W Pond      | 4                 | 4                              |
| M P Spence    | 4                 | N/A                            |
| E Warner      | 1                 | N/A                            |

### Operational Management

Day to day management of the charity has been delegated to the Chief Executive Officer, D W Pond.

The operations of GBWR are facilitated through the Board of Management (which comprises the senior salaried staff of the company) and the Domestic Management Group (which includes representatives of wheelchair rugby clubs and officials).

### Key Management Personnel

In addition to the Trustees, the other key management personnel of GBWR are:

|                               |             |
|-------------------------------|-------------|
| Chief Executive Officer       | D W Pond    |
| National Development Director | L Templeton |

Key management personnel remuneration is set by reference to current market levels for similar positions in comparable businesses. Guidance is also sought from a number of external reference sources, including UK Sport and Sport England.

### Fundraising

As part of its commitment to best practice, the company has registered with the Fundraising Regulator, the independent regulator of charitable fundraising.

Where fundraising activities were undertaken for the benefit of the company, appropriate measures were taken to ensure that these activities were compliant with the requirements of the Code of Fundraising Practice. No inconsistencies have been noted or brought to the company's attention.

During the year the subsidiary undertaking, whose profits (if any) are donated to the parent company by Gift Aid, engaged the services of an independent third party for the provision of sponsorship brokerage. This third party is regarded as a commercial participator as defined in the Code of Fundraising Practice. The remuneration of this participator was benchmarked against other similar entities operating in this sector and found to be competitive.

Neither the company nor the subsidiary undertaking have received any complaints about their own fundraising activities or those of any person or entity acting for their benefit. In particular, no complaints have been received about any failure to comply with the requirement to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy, is unreasonably persistent

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND GOVERNANCE STATEMENT continued)**

or places undue pressure on a person to give money or other property. No targeted approaches for funding were made to any specific individuals or groups of individuals.

### **Reserves policy**

A key element in the management of financial risk is the setting of an appropriate reserves policy and its regular review by Trustees. Reserves are required to manage timing differences between spending and receiving income, to fund existing or new activities for which funding cannot be found from external sources and to try to cover unexpected withdrawal or reduction of income streams. The Trustees consider that an appropriate level of reserves at 31 March 2020 would be approximately £500,000 (2019: £500,000); reserves at that date were £645,000 (2019: £535,000).

### **Risk Management (including COVID-19)**

The Trustees have implemented a risk management strategy which comprises:

1. A continuous review of the risks the charity may face;
2. Establishment of systems and procedures to mitigate those risks identified in the review; and
3. The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

In order to mitigate and spread the financial risks to GBWR, and although generous support continues to be received from Sport England, UK Sport, the Lord's Taverners and many others, it is the intention of GBWR to continue to seek additional sources of funding in the coming year.

The Trustees have identified the 12 major risks faced by the company: these are reviewed at each meeting of the Board of Trustees and the Governance and Finance Committee. The more significant of these, together with the mitigation measures in place to manage them are:

#### ***Failure to meet Sport England targets***

Continuous focus on delivery; maintaining open, honest relationship with Sport England; increased focus on talent identification; provide more competition opportunities

#### ***Key staff become overloaded***

Review of priorities and available resources; increased use of contract staff; seek additional funding as part of next cycle bid round.

#### ***Threats presented by game variants and other organisations in the marketplace***

Worked with IWRF to determine position; close relationships with, for example, Invictus and Help for Heroes; new versions for different groups.

### **COVID-19**

The onset of COVID-19 has resulted in a significant reduction in the range and level of activities undertaken since the 4<sup>th</sup> quarter of the year ended 31 March 2020. This reduction has continued into the current financial year, although plans for a managed resumption have been drawn up and are being implemented. However, it is unlikely that activities will return to a normal level until the 2021/22 financial year.

In the meantime the company's public sector income streams have continued and Sport England has confirmed

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND GOVERNANCE STATEMENT continued)**

funding at existing levels, until 31 March 2022. Both Sport England and UK Sport have confirmed that they will not seek to recover underspent funding attributed to COVID-19-related reductions in activity.

The subsidiary undertaking's event promotion activity is likely to be adversely impacted, as the receipt of commercial sponsorship may be also. However, the subsidiary is able to adjust its costs, the great majority of which are variable, to mitigate this.

More information is given in the Chief Executive's Review.

### **Investment policy**

It is the policy of GBWR to place its investments in cash deposits which provide appropriate liquidity and which are deemed to be of low risk.

### **Brexit**

In the opinion of the Trustees the impact of Brexit on GBWR will be limited as the company does not engage in activity within the European Union. The Trustees will continue to monitor the situation to ensure that the company is well placed to adapt to any Brexit-related impact.

### **Auditor**

Mazars LLP offer themselves for reappointment as auditor in accordance with the provisions of the Charities Act 2011 and the Companies Act 2006.

### **Statement of Trustees' responsibilities in respect of the financial statements**

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 company and the group and of the income and expenditure of the group, for that period. In preparing those financial statements, Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- 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 company will continue in operation
- Observe the methods and principles of the Charities Statement of Recommended Practice
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Each of the Trustees at the date of approval of this report confirms that:

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND GOVERNANCE STATEMENT continued)**

1. So far as the Trustees are aware, there is no relevant audit information of which the company's auditor is unaware; and
2. The Trustees have taken all the steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the Board

E Warner  
Trustee  
13 November 2020

C Conway  
Trustee  
13 November 2020

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

### **Opinion**

We have audited the financial statements of Great Britain Wheelchair Rugby Limited (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2020 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2020 and of the group's 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREAT BRITAIN WHEELCHAIR RUGBY LIMITED (continued)**

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 Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the group and the parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

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

- adequate and proper 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 specific by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 15, 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 group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREAT BRITAIN WHEELCHAIR RUGBY LIMITED (continued)**

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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of the audit report**

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed:

Name: Nicola Wakefield  
(Senior Statutory Auditor)  
for and on behalf of Mazars LLP  
Chartered Accountants and Statutory Auditor  
Address: 6 Sutton Plaza, Sutton Court Road, Sutton, SM1 4FS

Date:

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Including Consolidated Income and Expenditure Account)

For the year ended 31 March 2020

|                                    | Notes | Unrestricted<br>Funds<br>2020 | Restricted<br>Funds<br>2020 | Total<br>Funds<br>2020 | Total<br>Funds<br>2019 |
|------------------------------------|-------|-------------------------------|-----------------------------|------------------------|------------------------|
|                                    |       | £                             | £                           | £                      | £                      |
| <b>Income</b>                      |       |                               |                             |                        |                        |
| Donations and subscriptions        | 7     | 124,309                       | 182,092                     | 306,401                | 327,934                |
| Income from charitable activities  | 3     | 282,482                       | 794,100                     | 1,076,582              | 745,764                |
|                                    |       |                               |                             |                        |                        |
| <b>Total income</b>                |       | <u>406,791</u>                | <u>976,192</u>              | <u>1,382,983</u>       | <u>1,073,698</u>       |
| <b>Expenditure</b>                 |       |                               |                             |                        |                        |
|                                    |       |                               |                             |                        |                        |
| Costs of raising funds             |       | 18,794                        | 1,496                       | 20,290                 | 22,963                 |
| Charitable activities              | 8     | 413,916                       | 839,062                     | 1,252,978              | 1,101,782              |
|                                    |       |                               |                             |                        |                        |
| <b>Total expenditure</b>           |       | <u>432,710</u>                | <u>840,558</u>              | <u>1,273,268</u>       | <u>1,124,745</u>       |
|                                    |       |                               |                             |                        |                        |
| <b>Net movement in funds</b>       |       | (25,919)                      | 135,634                     | 109,715                | (51,047)               |
| <b>Total funds brought forward</b> |       | <u>501,932</u>                | <u>32,974</u>               | <u>534,906</u>         | <u>585,953</u>         |
|                                    |       |                               |                             |                        |                        |
| <b>Total funds carried forward</b> |       | <u><u>476,013</u></u>         | <u><u>168,608</u></u>       | <u><u>644,621</u></u>  | <u><u>534,906</u></u>  |

The charity's income and expenditure all relate to continuing operations. There are no recognised gains or losses for the year other than those shown above.

The notes on pages 24 to 34 form part of these financial statements.

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CONSOLIDATED BALANCE SHEET

as at 31 March 2020

|                                                       | Notes | 2020<br>£      | 2020<br>£      | 2019<br>£      | 2019<br>£      |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible fixed assets                                 | 9     |                | 7,398          |                | -              |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Cash at bank                                          |       | 534,388        |                | 492,484        |                |
| Debtors                                               | 12    | 213,536        |                | 163,916        |                |
|                                                       |       | <u>747,924</u> |                | <u>656,400</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>110,701</u> |                | <u>121,494</u> |                |
| <b>Net current assets</b>                             |       |                | 637,223        |                | 534,906        |
| <b>Net Assets</b>                                     |       |                | <u>644,621</u> |                | <u>534,906</u> |
| <b>Funds</b>                                          |       |                |                |                |                |
| Restricted funds                                      | 14    |                | 168,608        |                | 32,974         |
| Unrestricted funds                                    | 14    |                | 476,013        |                | 501,932        |
| <b>Total Funds</b>                                    |       |                | <u>644,621</u> |                | <u>534,906</u> |

Approved and authorised for issue by the Board on 13 November 2020 and signed on its behalf by:

E Warner

C Conway

Trustee

Trustee

Company Registration No: 06108379

Registered Charity No: 1130038

The notes on pages 24 to 34 form part of these financial statements.

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CHARITY BALANCE SHEET

as at 31 March 2020

|                                                       | Notes | 2020<br>£         | 2020<br>£         | 2019<br>£         | 2019<br>£         |
|-------------------------------------------------------|-------|-------------------|-------------------|-------------------|-------------------|
| <b>Fixed assets</b>                                   |       |                   |                   |                   |                   |
| Investments                                           | 10    | 600               |                   | 600               |                   |
| Tangible fixed assets                                 | 9     | 7,398             |                   | -                 |                   |
|                                                       |       | <u>          </u> | 7,998             | <u>          </u> | 600               |
| <b>Current assets</b>                                 |       |                   |                   |                   |                   |
| Cash at bank                                          |       | 339,474           |                   | 376,894           |                   |
| Debtors                                               | 12    | 225,849           |                   | 147,119           |                   |
|                                                       |       | <u>          </u> |                   | <u>          </u> |                   |
|                                                       |       | 565,323           |                   | 524,013           |                   |
| <b>Creditors: amounts falling due within one year</b> |       |                   |                   |                   |                   |
|                                                       | 13    | 80,640            |                   | 97,072            |                   |
|                                                       |       | <u>          </u> |                   | <u>          </u> |                   |
| <b>Net current assets</b>                             |       |                   | 484,683           |                   | 426,941           |
|                                                       |       |                   | <u>          </u> |                   | <u>          </u> |
| <b>Net Assets</b>                                     |       |                   | 492,681           |                   | 427,541           |
|                                                       |       |                   | <u>          </u> |                   | <u>          </u> |
| <b>Funds</b>                                          |       |                   |                   |                   |                   |
| Restricted funds                                      | 14    |                   | 121,540           |                   | 32,975            |
| Unrestricted funds                                    | 14    |                   | 371,141           |                   | 394,566           |
|                                                       |       |                   | <u>          </u> |                   | <u>          </u> |
| <b>Total Funds</b>                                    |       |                   | 492,681           |                   | 427,541           |
|                                                       |       |                   | <u>          </u> |                   | <u>          </u> |

Approved and authorised for issue by the Board on 13 November 2020 and signed on its behalf by:

E Warner

C Conway

Trustee

Trustee

Company Registration No: 06108379

Registered Charity No: 1130038

The notes on pages 24 to 34 form part of these financial statements.

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2020

|                                                                                                     | 2020<br>£         | 2020<br>£         | 2019<br>£         | 2019<br>£         |
|-----------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Cash flows from operating activities</b>                                                         |                   |                   |                   |                   |
| Net income / (expenditure)                                                                          | 109,715           |                   | (51,047)          |                   |
| Adjustments for:                                                                                    |                   |                   |                   |                   |
| (Increase) / decrease in trade and other receivables                                                | (49,620)          |                   | 41,343            |                   |
| (Decrease) / increase in trade and other payables                                                   | (10,793)          |                   | 4,085             |                   |
| Depreciation                                                                                        | 3,699             |                   | -                 |                   |
|                                                                                                     | <u>          </u> |                   | <u>          </u> |                   |
| <b>Cash flows generated from / (used in) operations and net cash flow from operating activities</b> |                   | 53,001            |                   | (5,619)           |
| <b>Cash flows from investing activities</b>                                                         |                   |                   |                   |                   |
| Acquisitions of fixed assets                                                                        | (11,097)          |                   | -                 |                   |
|                                                                                                     |                   | (11,097)          |                   | -                 |
|                                                                                                     |                   | <u>          </u> |                   | <u>          </u> |
| Net increase / (decrease) in cash                                                                   |                   | 41,904            |                   | (5,619)           |
|                                                                                                     |                   | <u>          </u> |                   | <u>          </u> |

### Note to the consolidated statement of cash flows (year ended 31 March 2020)

|                           | At 31 March 2019<br>£ | Cash flow<br>£    | At 31 March 2020<br>£ |
|---------------------------|-----------------------|-------------------|-----------------------|
| Cash at bank and net cash | 492,484               | 41,904            | 534,388               |
|                           | <u>          </u>     | <u>          </u> | <u>          </u>     |

### Note to the consolidated statement of cash flows (year ended 31 March 2019)

|                           | At 31 March 2018<br>£ | Cash flow<br>£    | At 31 March 2019<br>£ |
|---------------------------|-----------------------|-------------------|-----------------------|
| Cash at bank and net cash | 498,103               | (5,619)           | 492,484               |
|                           | <u>          </u>     | <u>          </u> | <u>          </u>     |

The notes on pages 24 to 34 form part of these financial statements.

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**For the year ended 31 March 2020**

### **1 Principal accounting policies**

#### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Financial Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (effective 1 January 2015) ('the Charities SORP').

The Trustees have considered the level of reserves at 31 March 2020 (and especially the level of unrestricted funds), and forecasts for the year ending on 31 March 2021 and the potential impact of the COVID-19 pandemic and consider that the group is a going concern and, accordingly, the financial statements have been prepared on that basis.

The financial statements consolidate the results of the charity and its wholly owned subsidiary undertaking, GBWR Trading Limited. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented as the company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. The charity generated a surplus of £65k (2019: deficit of £127k) in the year including a £50k gift aided donation from the subsidiary (2019: £nil).

Great Britain Wheelchair Rugby Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **1.2 Income**

All income is recognised in the Statement of Financial Activities where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. The following policies are applied to particular categories of income:

1. Donations, subscriptions and similar income are included in full when receivable
2. Donations in kind are valued at the estimated open market cost of the service or goods received and a corresponding amount is recognised in expenditure
3. Income from charitable activities is income of the subsidiary undertaking and grants. Grants are recognised when the charity becomes unconditionally entitled to them

#### **1.3 Funds**

Restricted funds arise from income whose purpose is set out in and restricted by the agreements making such income available.

Unrestricted funds arise from income receivable for the objects of GBWR without further specified purpose.

#### **1.4 Expenditure**

Expenditure is accounted for in the Statement of Financial Activities on the accruals basis and classified under headings which aggregate all the costs which relate to that heading. Payments under contract are recognised to the extent that the contract has been completed in the year in question. Expenditure is classified as follows:

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

1. Costs of raising funds comprise the direct costs associated with attracting voluntary income
2. Charitable activities includes both direct costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support such expenditure. Costs relating to the general administration of the charity are treated as restricted as they comprise a support cost of the charitable activities undertaken

### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at original cost less accumulated depreciation. Depreciation is provided to write off the cost less estimated residual value of the assets on a straight line basis over their estimated useful lives. A full year's depreciation charge is charged in the year of acquisition. The estimated useful lives are:

|                   |         |
|-------------------|---------|
| Office equipment  | 3 years |
| Staging Equipment | 3 years |

Wheelchairs and Sporting Equipment are expensed in full in the year of purchase or acquisition.

### 1.6 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

### 1.7 Judgements in applying accounting policies and key sources of estimation uncertainty

#### *Critical judgements in applying the charity's accounting policies*

The critical judgements that the trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below.

#### *Assessing indicators of impairment*

In assessing whether there have been any indicators of impairment of assets, the directors have considered both external and internal sources of information such as market conditions, counterparty credit ratings and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

#### *Key sources of estimation uncertainty*

There are no material key sources of estimation uncertainty.

### 1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### 2. Prior year consolidated statement of financial activities

The prior year comparative analysis of the consolidated statement of financial activities is set out below:

|                                    | Notes | Unrestricted<br>Funds<br>2019 | Restricted<br>Funds<br>2019 | Total<br>Funds<br>2019 |
|------------------------------------|-------|-------------------------------|-----------------------------|------------------------|
|                                    |       | £                             | £                           | £                      |
| <b>Income</b>                      |       |                               |                             |                        |
| Donations and subscriptions        | 7     | 127,567                       | 200,367                     | 327,934                |
| Income from charitable activities  | 3     | 238,664                       | 507,100                     | 745,764                |
|                                    |       |                               |                             |                        |
| <b>Total income</b>                |       | 366,231                       | 707,467                     | 1,073,698              |
|                                    |       |                               |                             |                        |
| <b>Expenditure</b>                 |       |                               |                             |                        |
| Costs of raising funds             |       | 22,963                        | -                           | 22,963                 |
| Charitable activities              | 8     | 188,473                       | 913,309                     | 1,101,782              |
|                                    |       |                               |                             |                        |
| <b>Total expenditure</b>           |       | 211,436                       | 913,309                     | 1,124,745              |
|                                    |       |                               |                             |                        |
| <b>Net movement in funds</b>       |       | 154,795                       | (205,842)                   | (51,047)               |
| <b>Total funds brought forward</b> |       | 347,137                       | 238,816                     | 585,953                |
|                                    |       |                               |                             |                        |
| <b>Total funds carried forward</b> |       | 501,932                       | 32,974                      | 534,906                |

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### 3 Income from charitable activities

#### Group

This comprises funding from:

|                                                          | 2020             | 2019           |
|----------------------------------------------------------|------------------|----------------|
|                                                          | £                | £              |
| Sport England – Community, Development and Education     | 363,350          | 363,350        |
| Sport England – Talent                                   | 79,300           | 79,450         |
| UK Sport – World Championship funding                    | -                | 50,000         |
| UK Sport – Aspiration funding                            | 319,250          | -              |
| UK Sport – International Influence                       | 18,200           | 14,300         |
| UK Sport – Strategy                                      | 14,000           | -              |
| GBWR Trading Limited – sponsorship and tournament income | 280,615          | 234,652        |
| Other                                                    | 1,867            | 4,012          |
|                                                          | <u>1,076,582</u> | <u>745,764</u> |

### 4 Net income

#### Group

This is stated after charging:

|                          | 2020           | 2019           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Auditor's remuneration   |                |                |
| - Audit Fee              | 7,750          | 6,300          |
| Staff remuneration       | 345,795        | 307,600        |
| Loss on foreign exchange | 1,264          | 1,686          |
|                          | <u>354,809</u> | <u>315,586</u> |

Staff remuneration comprises:

|                    | 2020           | 2019           |
|--------------------|----------------|----------------|
|                    | £              | £              |
| Wages and salaries | 306,835        | 274,343        |
| Social security    | 26,749         | 22,885         |
| Pension costs      | 12,211         | 10,372         |
|                    | <u>345,795</u> | <u>307,600</u> |

# **GREAT BRITAIN WHEELCHAIR RUGBY LIMITED**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

**For the year ended 31 March 2020**

The average number of employees during the year was 11 (2019: 11).

One employee received employee benefits of between £70,000 and £80,000 in the year (2019: 1).

### **Key Management Personnel**

The key management personnel of the company are the Trustees, the Chief Executive Officer and the National Development Director. The Trustees did not receive or waive any emoluments in respect of their services to the charity in either year. The total employee benefits of the key management personnel were £131,969 (2019: £128,298). The subsidiary undertaking has no employees and its directors received no employee benefits in either year.

### **5 Taxation**

Great Britain Wheelchair Rugby is a registered charity and is thus exempt from taxation on its charitable income for the year, provided that this is applied for charitable purposes.

### **6 Trustees' expenses**

During the year 6 (2019: 8) Trustees received reimbursement of out of pocket expenses, totalling £5,165 (2019: £9,061), relating to travel, accommodation, subsistence and training costs. The expenses reimbursed arise principally in respect of Trustee attendance at international events and this is funded from the UK Sport International Influence grant. Out of pocket expenses reimbursed to D W Pond arise during the performance of his duties as Chief Executive Officer and are not included in these amounts.

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### 7 Voluntary income

#### Group

|                              | 2020<br>£      | 2020<br>£      | 2020<br>£      | 2019<br>£      |
|------------------------------|----------------|----------------|----------------|----------------|
|                              | Unrestricted   | Restricted     | Total          | Total          |
| Donations                    | -              | 91,353         | 91,353         | 115,243        |
| Lord's Taverners             | -              | 10,555         | 10,555         | 28,379         |
| Get Kids Going!              | -              | 30,000         | 30,000         | 30,000         |
| RFU                          | 45,500         | -              | 45,500         | 45,500         |
| Hogan Lovells                | 47,069         | -              | 47,069         | 29,969         |
| Membership subscriptions     | 21,743         | -              | 21,743         | 25,485         |
| Welsh Rugby Charitable Trust | -              | 12,227         | 12,227         | 20,863         |
| Saracens Sports Foundation   | 4,250          | -              | 4,250          | 5,750          |
| Talent Squad                 | 5,540          | -              | 5,540          | 5,817          |
| Club Competition fees        | -              | 31,513         | 31,513         | 16,750         |
| Course fees                  | -              | 6,444          | 6,444          | 4,178          |
| Other                        | 207            | -              | 207            | -              |
|                              | <u>124,309</u> | <u>182,092</u> | <u>306,401</u> | <u>327,934</u> |

### 8 Charitable activities

#### Group

|                                      | 2020<br>£      | 2020<br>£      | 2020<br>£        | 2019<br>£        |
|--------------------------------------|----------------|----------------|------------------|------------------|
|                                      | Direct costs   | Support costs  | Total            | Total            |
| GB Elite Squad                       | 390,846        | -              | 390,846          | 265,622          |
| Community Development & Education    | 419,516        | -              | 419,516          | 418,969          |
| Support Costs                        | -              | 256,665        | 256,665          | 258,155          |
| GBWR Trading cost of sales           | 167,051        | -              | 167,051          | 138,276          |
| GBWR Trading Administration Expenses | -              | 18,900         | 18,900           | 20,760           |
|                                      | <u>977,413</u> | <u>275,565</u> | <u>1,252,978</u> | <u>1,101,782</u> |

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### Support costs comprise:

|                                                              | 2020           | 2019           |
|--------------------------------------------------------------|----------------|----------------|
|                                                              | £              | £              |
|                                                              | Total          | Total          |
| Employment costs                                             | 105,269        | 104,927        |
| Accommodation, travel and subsistence                        | 79,746         | 66,226         |
| Accounting, legal, insurance and other professional services | 58,047         | 54,539         |
| Marketing and communications                                 | 3,140          | 17,356         |
| Other                                                        | 5,924          | 13,436         |
| International activities                                     | 12,196         | 15,814         |
| Governance costs                                             | 11,243         | 7,930          |
|                                                              | <u>275,565</u> | <u>280,228</u> |

The analysis of public and non-public income and its application is as follows:

|                                                 | Sport<br>England | UK Sport       | Non-public<br>income | Total            |
|-------------------------------------------------|------------------|----------------|----------------------|------------------|
|                                                 | £                | £              | £                    | £                |
| Revenue grants                                  | 442,650          | 351,450        | -                    | 794,100          |
| Donations                                       | -                | -              | 240,954              | 240,954          |
| Membership                                      | -                | -              | 21,743               | 21,743           |
| Trading                                         | -                | -              | 282,482              | 282,482          |
| Other                                           | -                | -              | 43,704               | 43,704           |
|                                                 | <u>442,650</u>   | <u>351,450</u> | <u>588,883</u>       | <u>1,382,983</u> |
| Employment contracts<br>(including contractors) | 215,711          | 116,148        | 127,563              | 459,422          |
| International                                   | -                | -              | 12,196               | 12,196           |
| Competitions                                    | 68,914           | 124,582        | -                    | 193,496          |
| Athlete medical insurance and<br>support        | -                | 60,730         | -                    | 60,730           |
| Core activities                                 | 31,375           | 49,990         | 32,103               | 113,468          |
| Youth and Talent                                | 46,069           | -              | -                    | 46,069           |
| Trading                                         | -                | -              | 167,051              | 167,051          |
| Overheads                                       | 57,447           | -              | 163,389              | 220,836          |
|                                                 | <u>419,516</u>   | <u>351,450</u> | <u>502,302</u>       | <u>1,273,268</u> |

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### 9 Tangible fixed assets

#### Group and charity

|                                    | Office<br>Equipment<br>£ | Staging<br>Equipment<br>£ | Total<br>£ |
|------------------------------------|--------------------------|---------------------------|------------|
| Cost                               |                          |                           |            |
| At 1 April 2019                    | 16,546                   | 7,413                     | 23,959     |
| Additions                          | 2,037                    | 9,060                     | 11,097     |
| Disposals                          | (1,870)                  | -                         | (1,870)    |
| At 31 March 2020                   | 16,713                   | 16,473                    | 33,186     |
| Depreciation                       |                          |                           |            |
| At 1 April 2019                    | 16,546                   | 7,413                     | 23,959     |
| Additions                          | 679                      | 3,020                     | 3,699      |
| Disposals                          | (1,870)                  | -                         | (1,870)    |
| At 31 March 2020                   | 15,355                   | 10,433                    | 25,788     |
| Net Book Value at<br>31 March 2020 | 1,358                    | 6,040                     | 7,398      |
| 31 March 2019                      | -                        | -                         | -          |

### 10 Investments

#### Charity

|                                      | 2020<br>£ | 2019<br>£ |
|--------------------------------------|-----------|-----------|
| At cost at beginning and end of year | 600       | 600       |

The investment comprises 100% of the issued share capital of GBWR Trading Limited (company number 9144337). At 31 March 2020, GBWR Trading Limited had net assets of £152,540 (2019: £107,965) and had a profit for the year ended on that date of £94,664 (2019: £75,616). The subsidiary is exempt from audit under S.477 of the Companies Act 2006.

### 11 Commitments

The charity has agreed to provide financial support to the subsidiary undertaking for a period of at least 12 months from the date of approval of these financial statements.

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### 12 Debtors

|                                        | Group<br>2020<br>£ | Charity<br>2020<br>£ | Group<br>2019<br>£ | Charity<br>2019<br>£ |
|----------------------------------------|--------------------|----------------------|--------------------|----------------------|
| Amount due from subsidiary undertaking | -                  | 81,693               | -                  | 62,059               |
| Prepayments and accrued income         | 131,138            | 131,138              | 49,564             | 14,661               |
| Other debtors                          | 82,398             | 13,018               | 114,352            | 70,399               |
|                                        | <u>213,536</u>     | <u>225,849</u>       | <u>163,916</u>     | <u>147,119</u>       |

### 13 Creditors

|                                 | Group<br>2020<br>£ | Charity<br>2020<br>£ | Group<br>2019<br>£ | Charity<br>2019<br>£ |
|---------------------------------|--------------------|----------------------|--------------------|----------------------|
| Trade creditors                 | 49,883             | 34,822               | 63,891             | 62,715               |
| Social security and other taxes | 17,075             | 17,075               | 11,951             | 11,951               |
| Accruals and other creditors    | 43,743             | 28,743               | 45,652             | 22,406               |
|                                 | <u>110,701</u>     | <u>80,640</u>        | <u>121,494</u>     | <u>97,072</u>        |

### 14 Analysis of net assets between funds Group

|              | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total<br>£     |
|--------------|-------------------------|-----------------------|----------------|
| Fixed Assets | -                       | 7,398                 | 7,398          |
| Cash         | 475,985                 | 58,403                | 534,388        |
| Debtors      | 86,599                  | 126,937               | 213,536        |
| Creditors    | (86,571)                | (24,130)              | (110,701)      |
|              | <u>476,013</u>          | <u>168,608</u>        | <u>644,621</u> |

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### Charity

|                          | Unrestricted Funds | Restricted Funds | Total          |
|--------------------------|--------------------|------------------|----------------|
|                          | £                  | £                | £              |
| Fixed assets             | -                  | 7,398            | 7,398          |
| Investment in subsidiary | 600                | -                | 600            |
| Cash                     | 328,139            | 11,335           | 339,474        |
| Debtors                  | 98,912             | 126,937          | 225,849        |
| Creditors                | (56,510)           | (24,130)         | (80,640)       |
|                          | <u>371,141</u>     | <u>121,540</u>   | <u>492,681</u> |

Restricted Funds derive principally from Sport England – delivery of the Whole Sport Plan, focussed on developing the sport at grass roots level, and #saveGBWR campaign – supporting the GB Elite Squad.

In most cases funds received are expended for the agreed purpose within the same financial year.

Funds are analysed as follows:

### Group

|                        | Brought forward | Income           | Expenditure      | Carried forward |
|------------------------|-----------------|------------------|------------------|-----------------|
|                        | £               | £                | £                | £               |
| Unrestricted           | 501,932         | 406,791          | (432,710)        | 476,013         |
| #saveGBWR              | 40,478          | 121,353          | (69,592)         | 92,239          |
| Other restricted funds | (7,504)         | 854,839          | (770,966)        | 76,369          |
| Total                  | <u>534,906</u>  | <u>1,382,983</u> | <u>1,273,268</u> | <u>644,621</u>  |

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2020

### Charity

|                           | <b>Brought<br/>forward</b> | <b>Income</b> | <b>Expenditure</b> | <b>Carried<br/>forward</b> |
|---------------------------|----------------------------|---------------|--------------------|----------------------------|
|                           | £                          | £             | £                  | £                          |
| Unrestricted              | 394,566                    | 176,265       | (199,690)          | 371,141                    |
| #saveGBWR                 | 40,478                     | 121,353       | (69,592)           | 92,239                     |
| Other restricted<br>funds | (7,503)                    | 854,839       | (818,035)          | 29,301                     |
|                           | <hr/>                      | <hr/>         | <hr/>              | <hr/>                      |
| Total                     | 427,541                    | 1,152,457     | (1,087,317)        | 492,681                    |
|                           | <hr/>                      | <hr/>         | <hr/>              | <hr/>                      |

### 15 Related party transactions

During the year the charity charged a management charge of £18,794 (2019: £18,532) to its subsidiary undertaking, GBWR Trading Limited. The amount owed by GBWR Trading Limited to the charity at the year end was £81,693 (2019: £62,059) and this is included in debtors.

### 16 Status of the company and ultimate controlling party

Great Britain Wheelchair Rugby is a company limited by guarantee, so has no share capital and therefore no legal controlling party.

**The page which follows is for Trustees' information only**

# GREAT BRITAIN WHEELCHAIR RUGBY LIMITED

## CHARITY STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

For the year ended 31 March 2020

|                                    | Unrestricted<br>Funds<br>2020 | Restricted<br>Funds<br>2020 | Total<br>Funds<br>2020 | Total<br>Funds<br>2019 |
|------------------------------------|-------------------------------|-----------------------------|------------------------|------------------------|
|                                    | £                             | £                           | £                      | £                      |
| <b>Income</b>                      |                               |                             |                        |                        |
| Donations and subscriptions        | 174,398                       | 182,092                     | 356,490                | 327,934                |
| Income from charitable activities  | 1,867                         | 794,100                     | 795,967                | 511,112                |
| <b>Total income</b>                | <u>176,265</u>                | <u>976,192</u>              | <u>1,152,457</u>       | <u>839,046</u>         |
| <b>Expenditure</b>                 |                               |                             |                        |                        |
| Costs of raising funds             | -                             | 1,496                       | 1,496                  | 4,431                  |
| Charitable activities              | 199,690                       | 886,131                     | 1,085,821              | 961,278                |
| <b>Total expenditure</b>           | <u>199,690</u>                | <u>887,627</u>              | <u>1,087,317</u>       | <u>965,709</u>         |
| <b>Net movement in funds</b>       | (23,425)                      | 88,565                      | 65,140                 | (126,663)              |
| <b>Total funds brought forward</b> | <u>394,566</u>                | <u>32,975</u>               | <u>427,541</u>         | <u>554,204</u>         |
| <b>Total funds carried forward</b> | <u><u>371,141</u></u>         | <u><u>121,540</u></u>       | <u><u>492,681</u></u>  | <u><u>427,541</u></u>  |