CHARITY REGISTRATION NUMBER: 1144266

Cumbria Wheelchair Sports Club

Unaudited Financial Statements

31 March 2026

GORDON CONSULTANCY LIMITED
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Cumbria Wheelchair Sports Club

Financial Statements

Year ended 31 March 2026

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	13
Notes to the detailed statement of financial activities	14

Cumbria Wheelchair Sports Club

Trustees' Annual Report

Year ended 31 March 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	Cumbria Wheelchair Sports Club
Charity registration number	1144266
Principal office	19 Walden Grove Sanwix Carlisle CA3 9JT
The trustees	N Pattinson A Armstrong-Crisp J Mallam
Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The promotion of Community Participation in healthy recreation in particular for disabled young people and adults by the provision of facilities for playing wheelchair sports.

Objectives and activities

Cumbria Wheelchair Sports Club (CWSC) is a registered charity (No. 1144266), and is the only competitive wheelchair sports club in the far North West of England. CWSC's aim is to promote community participation in healthy recreation for people of all ages and abilities through the provision of facilities for playing wheelchair sports. CWSC seeks to offer grassroots sporting opportunities to members, instill in them a lifelong love of sport, provide the inspiration and incentive for them to get and stay fit and healthy, and to offer social respite for those caring for people with disabilities.

We offer members and non-members the opportunity to play a variety of sports including wheelchair basketball, pickleball, wheelchair tennis, table cricket, and Boccia.

CWSC works in partnership with NP Inclusive Sports to run an Outreach Programme that offers wheelchair sports taster sessions and disability awareness training to schools throughout the whole of Cumbria. This partnership allows CWSC to demonstrate to young people, through the power of inclusive sport, that disability is not inability.

Objectives and activities *(continued)*

CWSC is committed to identifying, training, encouraging and supporting the potential talent of tomorrow through its highly experienced coaching team, and its strong relationships with the national governing bodies of disability sports. Wherever possible, CWSC encourages and financially supports its members to study for accredited coaching qualifications in disability sports.

Achievements and performance

Over the last year, Cumbria Wheelchair Sports Club have seen some changes, our Wheelchair basketball club have went back to cwsc Panthers, we now have 2 teams one in the national league 3 north, and the development team playing in the ukwb league, the national team came second in our first season, we had a lot of very young players they did exceptionally well. The ukwb development team actually won the league. Again with a lot of very young players who we're exceptionally proud of. Our well established boccia session we run has grown in numbers offering a warm and welcoming atmosphere, which they all enjoy, we also have some very good boccia players.

Financial review

The financial situation for the Club during the accounting period has been a challenging one.

Plans for future periods

Over the next year our aim is to maintain what we have built up and hope to encourage more disabled people into Sports.

The trustees' annual report was approved on 5 June 2026 and signed on behalf of the board of trustees by:

N Pattinson
Trustee

Cumbria Wheelchair Sports Club

Independent Examiner's Report to the Trustees of Cumbria Wheelchair Sports Club

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Cumbria Wheelchair Sports Club ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Cumbria Wheelchair Sports Club

Statement of Financial Activities

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments				
Donations and legacies	**4**	100	100	–
Charitable activities	**5**	31,932	31,932	11,745
Other trading activities	**6**	40	40	–
Investment income	**7**	1,012	1,012	–
Total income		33,084	33,084	11,745
Expenditure				
Expenditure on charitable activities	**8,9**	17,775	17,775	12,144
Total expenditure		17,775	17,775	12,144
Net income/(expenditure) and net movement in funds		15,309	15,309	(399)
Reconciliation of funds				
Total funds brought forward		49,411	49,411	49,810
Total funds carried forward		64,720	64,720	49,411

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

The notes on pages 6 to 11 form part of these financial statements.

Cumbria Wheelchair Sports Club

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		64,720	49,411
Net current assets		64,720	49,411
Total assets less current liabilities		64,720	49,411
Funds of the charity			
Unrestricted funds		64,720	49,411
Total charity funds	**14**	64,720	49,411

These financial statements were approved by the board of trustees and authorised for issue on 5 June 2026, and are signed on behalf of the board by:

N Pattinson
Trustee

The notes on pages 6 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 19 Walden Grove, Stanwix, Carlisle, Cumbria, CA3 9JT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies ***(continued)***

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations type 1	100	100	–	–

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Sale of goods/services as part of direct charitable activities	–	–	2,200	2,200
Fundraising and Donations	25,000	25,000	100	100
Subs	6,932	6,932	9,445	9,445
	31,932	31,932	11,745	11,745

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Sponsorships	40	40	–	–

7. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	1,012	1,012	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Wheelchair Sports	17,565	17,565	11,904	11,904
Support costs	210	210	240	240
	17,775	17,775	12,144	12,144

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Wheelchair Sports	17,565	–	17,565	11,904
Governance costs	–	210	210	240
	17,565	210	17,775	12,144

10. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	–	120

11. Staff costs

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

During the year the trustees moved the fixed asset expenditure which had previously been included in the accounts in full.

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
General funds	49,411	33,084	(17,775)	64,720

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	49,810	11,745	(12,144)	49,411

15. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Current assets	64,720	64,720

	Unrestricted Funds £	Total Funds 2025 £
Current assets	49,411	49,411

The following pages do not form part of the financial statements.

Cumbria Wheelchair Sports Club

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Donations type 1	100	–
Charitable activities		
Sale of goods/services as part of direct charitable activities	–	2,200
Fundraising and Donations	25,000	100
Subs	6,932	9,445
	31,932	11,745
Other trading activities		
Sponsorships	40	–
Investment income		
Bank interest receivable	1,012	–
Total income	33,084	11,745
Expenditure		
Expenditure on charitable activities		
Vehicle leasing/hire	216	216
Other motor/travel costs	114	–
Legal and professional fees	210	240
Other office costs	59	168
Hire, Courses and matchday costs	13,558	10,811
Kit and Equipment	3,618	709
	17,775	12,144
Total expenditure	17,775	12,144
Net income/(expenditure)	15,309	(399)

Cumbria Wheelchair Sports Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure on charitable activities		
Wheelchair Sports		
Activities undertaken directly		
Fundraising Costs	216	216
Travel Expenses	114	–
Other Admin	59	168
Hire, Coaches and matchday costs	13,558	10,811
Kit and Equipment	3,618	709
	17,565	11,904
Governance costs		
Accountancy fees	210	240
Expenditure on charitable activities	17,775	12,144