COMPANY REGISTRATION NUMBER: CE024320

CHARITY REGISTRATION NUMBER: 1192726

United Kingdom Wheelchair Basketball

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

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

United Kingdom Wheelchair Basketball

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

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United Kingdom Wheelchair Basketball

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, 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	United Kingdom Wheelchair Basketball
Charity registration number	1192726
Company registration number	CE024320
Principal office and registered office	19 Walden Grove Stanwix Carlisle Cumbria CA3 9JT

The trustees

L Fawcett	
D Readle	
R McBride	(Resigned 1 April 2025)
GP Lambert	(Appointed 1 April 2025)

Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The charity was registered on the 9 December 2020 as a CIO.

Objectives and activities

The charity main charitable objectives are the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of wheelchair basketball.

Achievements and performance

Ukwb in the past year we have increased the amount of tournaments and clubs involved, we have over 30 teams taking part in the tournaments, juniors, development and competitive with over 300 players participating now.

Financial review

The results from the financial year are regarded as satisfactory.

Plans for future periods

Our aim going forward is to maintain the above, and hopefully increase the uptake in time.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

L Fawcett
Trustee

United Kingdom Wheelchair Basketball

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of United Kingdom Wheelchair Basketball

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of United Kingdom Wheelchair Basketball ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

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

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

United Kingdom Wheelchair Basketball

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments				
Donations and legacies	**5**	5	5	–
Other trading activities	**6**	5,005	5,005	7,264
Total income		5,010	5,010	7,264
Expenditure				
Expenditure on charitable activities	**7,8**	7,789	7,789	6,138
Total expenditure		7,789	7,789	6,138
Net (expenditure)/income and net movement in funds		(2,779)	(2,779)	1,126
Reconciliation of funds				
Total funds brought forward		6,880	6,880	5,754
Total funds carried forward		4,101	4,101	6,880

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.

United Kingdom Wheelchair Basketball

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		4,251	7,030
Creditors: amounts falling due within one year	**11**	150	150
Net current assets		4,101	6,880
Total assets less current liabilities		4,101	6,880
Net assets		4,101	6,880
Funds of the charity			
Unrestricted funds		4,101	6,880
Total charity funds	**12**	4,101	6,880

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

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:

L Fawcett
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered 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 Companies Act 2006.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations type 1	5	5	–	–

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Subscriptions	4,505	4,505	6,264	6,264
Sponsorships	500	500	1,000	1,000
	5,005	5,005	7,264	7,264

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Wheelchair Sports	7,669	7,669	6,018	6,018
Support costs	120	120	120	120
	7,789	7,789	6,138	6,138

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2026**	Total fund 2025
	£	£	**£**	£
Wheelchair Sports	7,669	–	7,669	6,018
Governance costs	–	120	120	120
	7,669	120	7,789	6,138

9. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	50	50

10. Tangible fixed assets

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

11. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	150	150

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
General funds	6,880	5,010	(7,789)	4,101

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	5,754	7,264	(6,138)	6,880

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Current assets	4,251	4,251
Creditors less than 1 year	(150)	(150)
Net assets	4,101	4,101

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	7,030	7,030
Creditors less than 1 year	(150)	(150)
Net assets	6,880	6,880

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

United Kingdom Wheelchair Basketball

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Donations type 1	5	–
Other trading activities		
Subscriptions	4,505	6,264
Sponsorships	500	1,000
	5,005	7,264
Total income	5,010	7,264
Expenditure		
Expenditure on charitable activities		
Legal and professional fees	120	120
Other office costs	114	61
Hire, Courses and matchday costs	7,555	5,957
	7,789	6,138
Total expenditure	7,789	6,138
Net (expenditure)/income	(2,779)	1,126

United Kingdom Wheelchair Basketball

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Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure on charitable activities		
Wheelchair Sports		
Activities undertaken directly		
Other Admin	114	61
Hire, Coaches and matchday costs	7,555	5,957
	7,669	6,018
Governance costs		
Accountancy fees	120	120
Expenditure on charitable activities	7,789	6,138