

Published in October 2022

WWR Annual Report 2021

worldwheelchair.rugby

WWR | 2021

Annual Report 2021

*Vision
statement*

World Leader in Para Sport



*Organisation's
Mission*

Growing and supporting the Wheelchair Rugby Family

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“Here to Win”



Paste link - <https://www.youtube.com/watch?v=rMd7dlx2LZg>

WWR President 2021

President's introduction

Welcome to World Wheelchair Rugby's review of 2021 and as I cast my mind back to last year, I remind myself that we were still very much in the grip of Covid-19. 2021 was the year that we saw the unprecedented postponement of the Olympic and Paralympic Games. The task of delivering the Games was immense and it was a significant strain on our organisation as we dealt with the virus countermeasures, flying during a pandemic and the need to introduce classification back into the Games. These were just some of the challenges and as always the many individuals involved in the administration of our sport stepped up admirably.

Work was taking place behind the scenes on future inclusion in the Rugby World Cup and we were able to finalise details that will see the first-ever integration, led by WWR. More detail is to follow about our inclusion in France 2023 as it provides a sound foundation in terms of our strategic aim to establish our World Championship with sustainable funding in the 2027 and 2031 Rugby World Cup's in Australia and the USA respectively.

Rugby disciplines

Since my first involvement in 2015 with strategic planning with WWR, we started to look at the topic of wheelchair rugby disciplines that were different to the Paralympic sport. The first phase was implemented in 2021 by WWR additionally recognising Low Point Rugby, Invictus Games and Rugby 5s.

Low Point Rugby was selected to take place in The World Games in Birmingham in 2022, as the first-ever adaptive sport in this world class event. A partnership was developed with the organising committee who agreed to financially support the teams and athletes attending. Directly benefiting our Members with a reduced entry fee. My thanks go to the International World Games Association and the Birmingham Organising Committee for their leadership and support.

Discussions took place with Korea who for several years have promoted and run a wheelchair rugby programme to include athletes who may not be classified for the Paralympic discipline. They were having problems with damage to the wheelchairs and had concerns for the safety of the athletes. Following those discussions, they trialled Rugby 5s successfully and now continue to develop the sport, observing less damage and better athlete welfare.

The Paralympic discipline was maintained with continued inclusion in Paris 2024.

WWR – a new name and identity

The launch of our new website and brand reflected the new organisation's name. It was exciting and well received as we now try to find ways to build and establish our new fresh look.

The promotional video that was produced brought out the passion and exciting nature of our sport. Its message of "Here to Win" still resonates with me and I know it does with the athletes. Our athletes are not competing to be

inspirational, they compete to win. Whatever inspiration is created, comes from the commitment and passion to compete.

The Pandemic prevented some activities from taking place. I am proud that we were able to use this unwanted opportunity to do as much work as possible behind the scenes in terms of developing the International Federation. I'm still conscious that not enough is taking place that provides direct benefits to our Member Nations, many of which are struggling. This is an area that must be improved and one that the next strategic phase should be aware of and address.

thanks to all

I would like to thank everyone involved who made 2021 a success. My thanks go to the Member Nations who joined us on the conference calls that took place during the year. These will continue...

Kind regards Richard Allcroft

WWR President

*Wheelchair
Rugby's inclusion
in France 2023,
launch at
Academie du
Climat, Paris*



Left, Ryadh Sallem (CAPSAA); Right Richard Allcroft

CEO Report 2021

*The
unprecedented
postponement of
a Paralympic
Games*

Tokyo 2020 a great success for Wheelchair Rugby

A great deal of significance happened in 2021 as we emerged from some of the restrictions dictated by the Coronavirus pandemic which left most in the world bereft of sporting action to participate in or to spectate. It was with great relief that the Paralympics eventually happening in Tokyo – Tokyo 2020 or T2020+1 as it should have been known. What a competition it was with Denmark entering the Paralympics for the first time defeating the then current Paralympic Champions, Australia. We also had the first Paralympic Champions from Europe crowned with Great Britain taking the gold medal position. Much praise must be given to the Technical Delegate, Stan Battock who did not get to Tokyo because of Covid restrictions existing in his country and the Assistant Technical Delegate, Kevin Bowie who stepped to deliver a great competition along with the Technical Officials and Classifiers who operated under very difficult circumstances.

Covid-19 Guidelines for Competition Organisers

Kathy Newman (WWR Head of Competitions at that time) commissioned a set of Covid Guidelines for WWR Championship hosts to provide teams attending peace of mind in attending that minimum standard will be applied. The WWR Chief Medical Officer produced a Medical Mitigation Regulation which has had WWR Board approval and Simon Starr the Technical Delegate for the European B Championship (the only WWR Championship to take place in 2021) has produced Practical Competitions Guidelines for Local Organising Committees.

First WWR Competition during the Pandemic - Poland

The first competition since the pandemic occurred in July 2021, the European Division B, which provided significant challenges with Covid measures being at the forefront and some teams unable to travel which was all well managed by the Local Organising Committee and the WWR Technical Delegate, Simon Starr.

The name change

IWRF to WWR and Governance changes

2021 also saw a name change for the organisation from the International Wheelchair Rugby Federation to World Wheelchair Rugby. This also saw the organisation being supported by a Marketing and Communications Agency from Canada, Cossette who provided a pro bono service that provided the rebrand and a new, modern website. This corresponded with an increase in the use of social media emphasising the rebrand. The rebrand and name change was publicly announced at the time of the Tokyo Paralympics. A big thank you to the amazing Cossette team from WWR.

The change of name occurred alongside the official registration of the organisation in Switzerland and a review of the governance structures requiring a change in the statutes and bylaws. All these matters were dealt with at the first ever virtual General Assembly in July 2021. This required significant organisation by the WWR Office which was admirably delivered by the office members.

Governance

Competitions Licensing Regulation introduced

The Competitions Working Group has developed a Competitions Licensing Regulation which has received WWR Board Approval. The IPC require an International Federation (IF) to licence all international matches and require the IF to have the results to provide evidence that there is sufficient international competition to warrant inclusion of the sport in the Paralympics.

Audit and Risk Management Committee up and running

Following the General Assembly and approval of Bylaw 6 the Audit and Risk Management Committee (ARMC) was. Jen Braem the then newly appointed Board Director with financial responsibilities heads the committee and has been joined Seong Sin Han the Board Director with legal expertise and Ruth Momanyi.

Coaching

Focus on Coach Development for the future

To ensure there is sufficient focus on coach development for developing NMOs Adam Frost has been appointed as Head of Coach Development and is producing materials and plans to ensure that NMOs can avail of coaching education.

A significant year in the history of the wheelchair rugby governing body.

Steve Griffiths

WWR CEO

Classification Report 2021

Classification Activity 2021:

Classification activity continued to be impacted significantly by the COVID-19 pandemic.

<i>Classification Events</i>	<i>2</i>
<i>Athletes Classified</i>	<i>34</i>
<i>NE athletes</i>	<i>0</i>
<i>CNC athletes</i>	<i>0</i>
<i>Protests</i>	<i>1</i>
<i>Appeals</i>	<i>1</i>
<i>Active Classifiers</i>	<i>55</i>

Milestones

Classification Milestones 2021:

New WWR Classification Rules and Classifier Handbook implemented following Tokyo Paralympic Games

1. Established the new Technical Classifier role with the WWR Classification Rules
2. Consulted WWR Membership regarding proposed changes to classification for athletes with Limb Deficiency
3. Finalised and published new impairment measurement system for athletes with Limb Deficiency
4. Updated the WWR Classification information page

Research

Classification Research publications:

Viola C. Altmann, Brenda E. Groen, Sascha Groeneweg, Gonne van der Weijde & Noël L.W. Keijsers (2021) **Validation of new measures of arm coordination impairment in Wheelchair Rugby**, *Journal of Sports Sciences*, 39:sup1, 91-98, DOI: 10.1080/02640414.2021.1882731

Barry S. Mason, Viola C. Altmann, Michael J. Hutchinson, Nicola Petrone, Francesco Bettella & Victoria L. Goosey-Tolfrey (2021) **Optimising classification of proximal arm strength impairment in wheelchair rugby: A proof of concept study**, *Journal of Sports Sciences*, 39:sup1, 132-139, DOI: 10.1080/02640414.2021.1883291

Altmann VC, Hendriks N, Lammens EA and Janssen M (2022) **Development of Tests for Arm Coordination Impairment in Paralympic Classification**. *Front. Rehabil. Sci.* 3:865133. doi: 10.3389/fresc.2022.865133

Classification Research activities – current and planned:

1. Development of coordination tests for athletes with hypertonia/athetosis/ataxia
2. Development of standardised tests for wheelchair skills/activities
3. Development of standardised tests for ball skills/activities
4. Development of implementation guidelines for the above

Greg Ungerer

Head of the Classification Working Group



*A different
Games...*



Tokyo 2020 Paralympic Games

*First medal for
Europe*



Tokyo 2020 Gold Medallists – Great Britain

First European team to win a medal at a major Championship.

Technical Report 2021

Technical Working Group

The Technical Working Group is responsible to advise the Board and WWR corporately on technical issues relating to the sport of Wheelchair Rugby and its disciplines;

1. to develop and maintain plans,
2. policies and procedures for Rules,
3. equipment,
4. officials' training, and officials' selection;
5. to maintain and update the International Rules for the sport and disciplines of Wheelchair Rugby and related materials;
6. and to select officials to participate in WWR authorised events.



Updating Documentation

With limited competition taking place, the Technical Working Group used 2021 to focus on its documentation. One of the main roles of the group, is selecting and coordinating technical officials for events as well as oversight of evaluations that take place during competition.

In January 2021, the International Rules were updated and released. To accompany them, the referee's casebook was also updated.

The Game Commissioner (previously named Technical Commissioner) is an important role that was introduced to manage the table officials and ensure good administration during a game. Since its inception, it has enabled the game to flow with reduced administration or technical errors impacting the athletes. As such, a Game Commissioner manual was released to support the development of this role.

The CEO and Group worked together to develop and update its" travel policy". This policy is a balance between reducing costs and ensuring our volunteer technical officials travel to events is appropriate.

What's

next

Work still underway

Work was started on the Table Official's Manual and its implementation can hopefully be reported in 2022.

A technical pathway and education plan was established with the need to finalise some of the documents which will continue to be worked on through 2022.

Suggestions for rule changes are being reviewed by our inaugural rules project group.

360 survey process for technical is being updated

Written test process for technical is being revised and updated

Travel policy is still in negotiation but close to being agreed on.

Darren Roberts

Head of the Technical Working Group

Development Report 2021

Grassroots participation

Wheelchair rugby has gained momentum in grass roots participation, the disciplines of Fives and Low Pointers, and advancing the inclusion of women in rugby despite continuing setbacks with regards to global gatherings. A few examples of grass roots advances:

- Bangladesh received 15 sport chairs and anticipate 40 more including rugby chairs by early 2023 (courtesy of the ICRC). They have submitted a plan of action which aims for international competition by 2024/2025
- Japan have been supporting India with development as a mentor and resource
- Ghana have moved towards WWR membership, increased their playing numbers and are hosting a Level 1 coaching clinic
- Uganda successfully created a governance board and train regularly with their sights set on a development clinic with Kenya
- Costa Rica have gained support from World Rugby (Costa Rica) and are running a development workshop in early November 2022 with Regional General Manager Juan Foa.

Female participation

Women in wheelchair rugby are becoming more visible at both domestic and international levels. Australia have three women competing in Denmark at Worlds with at least another ten in development. Women's discussion forums are happening regionally so we can continue to recruit and engage with storytelling and visibility a priority for WWR.

Dr Chérie Harris

Head of the Development Working Group

Competition Report 2021

*4 years combined
into less than 3*

In many ways, the year focussed significantly on Covid -19 and our ability to hold tournaments safely. Where we would normally host our Zone Championships in 2021, we were only able to support the successful Tokyo Paralympic Games and one other major event, that being European Championship Division B in Poland. This also required a review and eventual proposal to combine European Division B and C into one event in 2022, due to impact of Covid-19 and general promotion and relegation considerations.

*European
Championship
Division B, Poland*



Photo credit: SupArt Production (www.supart.pl)

There was significant resource allocated to support the development of the "Return to Play" policy and the development of guidelines to mitigate and manage Covid-19 during WWR licensed competitions. Really, everything seemed to be linked to the challenges of running international competitions during a Pandemic.

As mentioned above, we facilitated the postponement of 2021 European and Americas Championships and the eventual cancellation of the Asia-Oceania Championship. This cancellation I believe was the first of its kind and therefore qualification criteria for future championship events needed to be well thought through to address any such cancellations in future.

It was with delight we could award the host for the 2023 European Championship to Great Britain which will be held in Cardiff, Wales. This was facilitated via virtual

bid presentations and site visits. This platform will be used more often, if not in all future bid evaluations.

As in years past, the CWG continually develops and adjusts our Regulations. We now "License" our events which hopefully is clearer than the previous term "sanction" (the translation of sanction may sometimes have a negative connotation). This has coincided with the ongoing review of our Competition Regulations which we aim to formally update by the end of 2022.

There was significant discussion, consideration and planning for the next Paralympic cycle 2025-2028 to coincide with the 2027 Rugby World Cup. A very exciting opportunity for all.

There is also the ongoing oversight and appointment of Technical Delegates to Licensed events, some through to 2024. We continue to facilitate the updating of the World Rankings, respond to a vast array and number of individual or member queries.

Collaboration

Finally we continue to work with the Development and Technical Working Groups to ensure we are working for the overall aim of improving the sport for all.

It may not seem like much when written down like this, however efforts spent by all of the CWG has been vast and very much appreciated.

Tim Johnson

Head of the Competition's Working Group

Coach and Education Report 2021

The Coach and Education Committee was formed in 2021 and developed and created basic coaching and education materials.

This is an important area that has consistently been raised by WWR Member Nations as a service that would be beneficial in terms of their development.

Looking ahead to 2022, there are many planned activities that will be reported on including a separate report to the General Assembly.

Who are we?

The World Wheelchair Rugby Coach and Education Committee consists of seven members. The newest member Jason Lees, from Australia, provides for equal representation from all three zones: 2 from Asia-Oceania (Cherie Harris and Jason Lees), two from Europe (Erik Barret and Robin Tarr) and three from America's (Laura Watson, James Gumbert and Adam Frost). The members of this committee bring a wealth of coaching, coach development and wheelchair rugby expertise to the table as it includes: current local Coach Developers, a Master Coach Developer, the Head of Development for WWR, two ex-international head coaches, two current coaches of athletes on the pathway to performance and a lead in the development of wheelchair rugby in their country. This group should ensure the development and delivery of coach education reflects the needs of all WWR's members.

Rugby Ready

The ability to engage in an online education resource called Rugby Ready. Rugby Ready was reviewed and requires only small updates to be used as a prerequisite of the Intro course. These updates would mainly correct some terminology like IWRF to WWR, but no real content would need to be changed.

One issue that platform has in the login function does not work so not all the content could be reviewed, nor can coaches who participate get a login or register.

This issue is yet to be rectified, with the aim to provide access through an appropriate online platform to all of the Members.



What's next?

The Coaching and Education Committee will begin working on its level 2 material. Work has begun on an "Introduction to Performance" context for WWR.

A virtual clinic is planned for Ghana.

In 2022 the committee will host a virtual clinic of the "Introduction to Performance" material for coaches in New Zealand and Australia. Jason Lees, Cherie Harris and Regional GM, Chris Nay, will lead on this project. This clinic will provide opportunity for committee members Gumbert, Lees and Tarr to co-facilitate.

Planning of a conference style workshop to engage coaches in a community of practice. James, Jason and Rob are brainstorming with Regional Managers to determine an appropriate theme for a workshop. Given the challenge of time zones, one workshop per region seems easier to manage than one time for all regions.

Adam Frost

Head of Coaching and Education Committee

The Office Report 2021

National Member Organisations (NMO's)

The Office continued to liaise with all NMO's throughout 2021. Membership fees were collected and membership was managed whilst continuing to support NMO's in this process whilst returning to activity following the Covid Pandemic.

Member services

Competitions

The Office supported the return to competition. MALS managed entry systems for Championships events and ensured Classification, Anti- Doping Education and Covid Vaccination data was collected.

NMO's have been supported through the WWR Licensing of Athletes, Coaches and Team Staff

MALS Classification was developed with the Head of Classification to be collected and managed via the MALS system.

Tokyo 2020 Paralympic Games

The postponed 2021 Paralympics created significant work with office coordinating all Travel, Accommodation and Finance elements for all WWR Attendees.

Classification was added to the Games which created the need for additional work and support.

The office supported the TD's and liaised with Tokyo 2020 on funding recovery and general WWR administration requirements.

Finance

Financial Management

2021 was the first full year that the Office took over the management of the WWR book keeping, working with the CEO, President and Treasurer throughout the year seeking approvals and processing all payments and providing information for WWR Board Meetings.

MALS – Classification

The Office created and supported the Classification addition onto the MALS system. This now creates more capability to access this important information remotely globally and importantly during events.

WWR Re Brand

The scheduling of the WWR rebrand was an extremely busy period as was conducted immediately prior to the rescheduled Tokyo 2020 Games. The office liaised throughout the brand name change with a number of organisations and ensured that all initial necessary changes of brand elements eg Website and key documents were completed. Following the launch document transfers on to the new WWR templates were ongoing.

Templates for documents, presentations and email footers were created and distributed.

Funding & Grants

The office continued to support the CEO / President with grants and funding applications along with the necessary audit/ reconciliation process for these awards.

*Promotional
activities*

Social Media & Website

The office continued to coordinate updates and content management on WWR Website and Social media / Digital Channels and in particular put in place a team to provide updates and information throughout the Tokyo 2020 Wheelchair Rugby Competition. Liaising with photographers, journalists and creating graphics throughout the tournament.

WWR – General Assembly – 17th July 2021

The Office provided significant support in the delivery of the WWR Annual General Meeting which was delivered online through Microsoft Teams with online voting available for mandated members.

John Timms

Head of Administration

Financial Statements 2021 (incl 2020)

The following pages are the "letter of representation" and financial statements as reviewed by the WWR appointed auditors. These financial statements were submitted to the 2022 General Assembly.

As the organisation runs its General Assembly every two years, financial statements for 2020 and 2021 are included in this annual report.

WORLD WHEELCHAIR RUGBY
4 Park Square, Newton Chambers Road
SHEFFIELD, South Yorkshire
S35 2PH

October 4, 2022.

McCay Duff LLP
141 Laurier Avenue, West
6th Floor
OTTAWA, Ontario
K1P 5J3

Dear Madam:

This representation letter is provided in connection with your review of the financial statements of World Wheelchair Rugby for the year ended December 31, 2021 for the purposes of you expressing a conclusion that, based on your review, nothing has come to your attention that causes you to believe that the financial statements of World Wheelchair Rugby do not present fairly, in all material respects, the financial position of the Association as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Certain representations in this letter are described as being limited to matters that are material. Misstatements (including omissions) are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm, to the best of our knowledge and belief, the following representations made to you during your review:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated September 26, 2022, for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
- We reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the review; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you:
 - The identity of the entity's related parties and all the related-party relationships and transactions of which we are aware;
 - Significant facts relating to any fraud or suspected fraud known to us that may have affected the entity;
 - Known actual or possible non-compliance with laws and regulations for which the effects of non-compliance impact the financial statements;
 - All information relevant to use of the going concern assumption in the financial statements;
 - All events occurring subsequent to the date of the financial statements that may require adjustment or disclosure;
 - Material commitments, contractual obligations or contingencies that have affected or may affect the entity's financial statements, including disclosures; and
 - Material non-monetary transactions or transactions for no consideration undertaken by the entity in the financial reporting period under consideration.

Other Representations

- **Fair values of financial instruments**

We believe that the significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

- **Material transactions**

There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

- **Future plans**

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

- **Related-party transactions**

All related-party transactions have been appropriately measured and disclosed in the financial statements.

• **Estimates**

The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

• **Claims**

We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

• **Liabilities and contingencies**

All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

• **Ownership**

The Association has satisfactory title to all assets, and there are no liens or encumbrances on the Association's assets.

• **Compliance**

We have disclosed to you, and the Association has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

Acknowledged and agreed on behalf by:

WORLD WHEELCHAIR RUGBY

Richard Allcroft
Name (on behalf of management)

Title



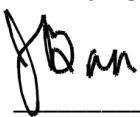
Signature
2022-Oct-13 22:46

Date

These financial statements are accepted and hereby approved by the Board of Directors:

Per: Jennifer Braem
Name (on behalf of the Board of Directors)

Title



Signature
2022-Oct-13 22:43

Date

WORLD WHEELCHAIR RUGBY

FINANCIAL STATEMENTS

DECEMBER 31, 2021



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Directors of
World Wheelchair Rugby

We have reviewed the accompanying financial statements of World Wheelchair Rugby that comprise the statement of financial position as at December 31, 2021 and the statements of operations, net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

.../2



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of World Wheelchair Rugby as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The December 31, 2020 financial statements of the World Wheelchair Rugby were not subject to a review.

McCay Duff LLP

McCay Duff LLP,
Licensed Public Accountants.

Ottawa, Ontario,
October 13, 2022.

WORLD WHEELCHAIR RUGBY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021
(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

ASSETS

	<u>2021</u>	<u>2020</u>
CURRENT		
Cash	\$ 243,535	\$ 202,798
Accounts receivable	17,596	10,363
Prepaid expenses	<u>1,247</u>	<u>9,224</u>
	<u>\$ 262,378</u>	<u>\$ 222,385</u>

LIABILITIES

CURRENT		
Accounts payable and accrued liabilities	\$ 9,986	\$ 37,139
Deferred revenue	<u>-</u>	<u>19,334</u>
	9,986	56,473

NET ASSETS

BALANCE - END OF YEAR	<u>252,392</u>	<u>165,912</u>
	<u>\$ 262,378</u>	<u>\$ 222,385</u>

Impact of COVID-19 (note 4)

Approved on behalf of the Board:

Director

Director

WORLD WHEELCHAIR RUGBY

STATEMENT OF NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2021

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

	<u>2021</u>	<u>2020</u>
BALANCE - BEGINNING OF YEAR	\$ 165,912	\$ 98,363
Net revenue for the year	<u>86,480</u>	<u>67,549</u>
BALANCE - END OF YEAR	\$ <u><u>252,392</u></u>	\$ <u><u>165,912</u></u>

WORLD WHEELCHAIR RUGBY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

	<u>2021</u>	<u>2020</u>
REVENUE		
Competitions	\$ 162,152	\$ 116,184
Grants and fundraising	102,298	104,175
Membership fees	49,828	65,360
Foreign exchange gain (loss)	6,492	(7,336)
Sales	<u>1,400</u>	<u>9,350</u>
	322,170	287,733
EXPENSES		
Competitions	133,239	95,637
Administration and governance	82,736	124,547
Sports development	<u>19,715</u>	<u>-</u>
	<u>235,690</u>	<u>220,184</u>
NET REVENUE FOR THE YEAR	<u>\$ 86,480</u>	<u>\$ 67,549</u>

WORLD WHEELCHAIR RUGBY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

	<u>2021</u>	<u>2020</u>
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations		
Net revenue for the year	\$ 86,480	\$ 67,549
Changes in non-cash working capital		
- accounts receivable	(7,233)	3,899
- prepaid expenses	7,977	(4,611)
- accounts payable and accrued liabilities	(27,153)	27,287
- deferred revenue	(19,334)	(56,864)
	<u>(45,743)</u>	<u>(30,289)</u>
CHANGE IN CASH POSITION DURING THE YEAR	40,737	37,260
Cash position - beginning of year	<u>202,798</u>	<u>165,538</u>
CASH POSITION - END OF YEAR	<u>\$ 243,535</u>	<u>\$ 202,798</u>

WORLD WHEELCHAIR RUGBY

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

1. ORGANIZATION

The World Wheelchair Rugby (the "Association") was registered without share capital under the Swiss Civil Code on January 1, 2010 and ratified by the member countries of the Association at the General Assembly held on September 19, 2010. The Association is the international governing body responsible with all aspects of the sport of wheelchair rugby worldwide, either directly or through its member organizations. The purpose of the Association is to inspire and support people throughout the world to participate in wheelchair rugby. The Association is considered a not-for-profit organization for Canadian income tax purposes and is exempt from tax under Section 149(1)(l) of the Income Tax Act (Canada).

The Association changed its operating name from the International Wheelchair Rugby Federation to World Wheelchair Rugby.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Association's significant accounting policies are as follows:

(a) Revenue Recognition

Revenue from membership fees and certification is recognized in the year during which the membership fee relates.

The Association follows the deferral method of accounting for grants and contributions. Restricted grants and contributions are recognized as revenue when the related expenses have been incurred. Unrestricted grants and contributions are recognized as revenue when received or receivable, if the amount can be reasonably estimated, and collection is reasonably assured.

Revenues from competitions is recognized in the year during which the related competition has been held.

Revenues from sales are recorded when title of goods passes to customers, the price is fixed or determinable and collection is reasonably assured. Title of goods is considered to pass to the customer at the point of shipment.

(b) Foreign Currency Transactions

Monetary assets and liabilities denominated in foreign currencies have been translated into United States dollars at the rate of exchange prevailing at the statement of financial position date. Revenue and expense items are translated at the exchange rate in effect at the transaction date.

WORLD WHEELCHAIR RUGBY

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

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2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities. These estimates are reviewed periodically and adjustments are made to net revenue as appropriate in the year they become known.

(d) Volunteer Services

The Association receives the services of many volunteers, the cost of which cannot be reasonably estimated. Therefore, no representation of this expenditure has been included in these financial statements.

(e) Financial Instruments

The Association's financial instruments consist of cash, accounts receivable, and accounts payable and accrued liabilities.

(i) Measurement

Financial instruments are recorded at fair value on initial recognition.

The Association subsequently measures all of its financial assets and financial liabilities at amortized cost.

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down or subsequent recovery is recognized in net revenue.

WORLD WHEELCHAIR RUGBY

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3. FINANCIAL RISKS AND CONCENTRATION OF RISK

It is management's opinion that the Association is not exposed to significant interest rate, liquidity, or market risks arising from its financial instruments. There has been no change to these risk exposures from the prior year.

Credit Risk

Credit risk arises from the potential that a member may default on their contractual obligations resulting in a financial loss. The Association is exposed to credit risk through accounts receivable. The Association performs ongoing credit evaluations of its members' financial condition and limits the amount of credit extended when considered necessary. There has been no change to the risk exposure from the prior year.

Currency Risk

Currency risk is the exposure of the Association's earnings that arises from fluctuations in exchange rates. The Association is exposed to currency risk through accounts payable. The Association holds foreign currency to minimize the loss exposure on accounts payable. There has been no change to the risk exposure from the prior year.

4. IMPACT OF COVID-19

The impact of COVID-19 to the public since its outbreak in mid-March 2020 has been extensive. In response to ongoing health concerns, the Association has been adhering to internationally accepted safety guidelines as they relate to states of emergency, social distancing measures and mandated closures. The financial impact on the Association as a result of COVID-19 is unknown as the potential impact on future operations cannot be determined. No amounts have been recognized in the reviewed financial statements relating to the potential impact of future events on the Association as a result of COVID-19.

World Wheelchair Rugby is domiciled in Switzerland and regarded as an "Association" under Swiss law, with its address being:

World Wheelchair Rugby
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Switzerland Sàrl,
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worldwheelchair.rugby



WWR operates an administration service which is based in the UK.

Please contact WWR via email to arrange for the best contact person, should it be required.

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