

International Federation of Cerebral Palsy Football
at Arnhem
Financial statements 2025

**International Federation of Cerebral Palsy
Football, Arnhem**

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**International Federation of Cerebral Palsy
Football, Arnhem**

Report of the auditor

International Federation of Cerebral Palsy Football
Nijhoffstraat 32
6821 BM Arnhem

Nijmegen, 21 July 2026

INTRODUCTION

In accordance with your instructions, we have compiled the 2025 financial statements of International Federation of Cerebral Palsy Football, Arnhem.

COMPILATION REPORT VAN DE ACCOUNTANT

The financial statements of International Federation of Cerebral Palsy Football, Arnhem, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet per 31 December 2025 and the statements of revenues and expenditures over 2025 for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of International Federation of Cerebral Palsy Football.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

**International Federation of Cerebral Palsy
Football, Arnhem**

GENERAL

Company

International Federation of Cerebral Palsy Football was founded November 6, 2014. The statutory seat is Amsterdam.

Activities

The activities of the association consist mainly out of inspiring, supporting and facilitating persons with cerebral palsy or a related neurological condition worldwide to participate in CP Football.

Board

Per accounting date the board consists of:

- J.H.M. Evers, President;
- S. Turner; CEO Secretary General;
- T.J.H. Langen; Treasurer.

**International Federation of Cerebral Palsy
Football, Arnhem**

RESULTS

Results

In order to provide insight into the development of the result, an overview is given below based on the statement of income and expenses 2025 with the statement of income and expenses for comparison 2024.

	Realisation 2025		Budget 2025		Realisation 2024	
	€	%	€	%	€	%
Income	852.632	505,5	146.250	100,0	144.575	100,0
Purchasing value of turnover	-683.975	-405,5	-	-	-	-
	168.657	100,0	146.250	100,0	144.575	100,0
Salary costs	50.253	29,8	-	-	46.689	32,3
Sales expenses	23.627	14,0	91.450	62,5	46.367	32,1
Organisation costs	42.737	25,3	54.800	37,5	12.539	8,7
Total of sum of expenses	116.617	69,1	146.250	100,0	105.595	73,1
Total of operating result	52.040	30,9	-	-	38.980	26,9
Financial income and expenses	6	-	-	-	1.164	0,8
Total of net result	52.046	30,9	-	-	40.144	27,7

**International Federation of Cerebral Palsy
Football, Arnhem**

Analysis of the results

		2025
	€	€
<u>Increase in result</u>		
Higher income	708.057	
Lower sales expenses	<u>22.740</u>	
		730.797
<u>Decrease in result</u>		
Lower productiewaarde	683.975	
Higher salary costs	3.564	
Higher organisation costs	30.198	
Lower financial income and expenses	<u>1.158</u>	
		<u>718.895</u>
Increase of the net result		<u><u>11.902</u></u>

**International Federation of Cerebral Palsy
Football, Arnhem**

FINANCIAL POSITION

To provide insight in the development of the financial position of the Company we provide you with the following statements. These are based on the information from the annual report. Hereafter we provide you with the balance sheet as at 31 December 2025 in an abridged form.

Financial structure

	31.12.2025		31.12.2024	
	€	%	€	%
<u>Assets</u>				
Accounts receivable	52.196	10,8	12.422	3,5
Cash and cash equivalents	429.783	89,2	340.153	96,5
	<u>481.979</u>	<u>100,0</u>	<u>352.575</u>	<u>100,0</u>
<u>Equity and liabilities</u>				
Equity	394.507	81,9	342.461	97,1
Current liabilities	87.472	18,1	10.114	2,9
	<u>481.979</u>	<u>100,0</u>	<u>352.575</u>	<u>100,0</u>

**International Federation of Cerebral Palsy
Football, Arnhem**

Analysis of the financial position

	<u>31.12.2025</u>	<u>31.12.2024</u>
	€	€
<u>Available on short term</u>		
Accounts receivable	52.196	12.422
Cash and cash equivalents	<u>429.783</u>	<u>340.153</u>
	481.979	352.575
Current liabilities	<u>-87.472</u>	<u>-10.114</u>
Working capital	394.507	342.461
<u>Established for the long term</u>		
Financed with on the long term available assets	<u>394.507</u>	<u>342.461</u>
<u>Financing</u>		
Equity	<u>394.507</u>	<u>342.461</u>

We trust that we met your expectations regarding this assignment, and we are willing to give further explanations if needed.

Best Regards,

Signed By: A.G. Jager - van der Meer RA
21/07/2026 16:01:24 +02:00
ID: 94fdb25e-7b12-4687-9046-c84345b05e2b
Auth: SMS,Scribble



Konings Maters Accountants & Advisuers

A.G. Jager - Van der Meer RA

**International Federation of Cerebral Palsy
Football, Arnhem**

Management report



IFCPF Management Report 2025

1. The statutory name, place of business and legal form and the composition of the board and management.

Registration:

The International Federation of Cerebral Palsy Football (IFCPF) is a registered Vereniging (Association) with full legal capacity. IFCPF is a not-for-profit organisation and has its corporate seat in Amsterdam. RSIN: 854509665 CCI number: 61836915

IFCPF is recognised by the Tax Authorities in the Netherlands as a Public Benefit Organization (ANBI) with official ANBI status. www.belastingdienst.nl/rekenhulpen/anbi_zoeken/

Official Address:

Nijhoffstraat 32
6821 BM Arnhem
The Netherlands

IFCPF Governing Board:

President	Jan-Hein Evers	Netherlands	Europe
CEO / Secretary General	Ashley Hammond	USA	Americas
Member at Large	Erinaldo Batista Das Chagas	Brazil	Americas
Member at Large	Megat Daniff Shahrman Bin Zaharudin	Malasia	Asia-Oceania
Member at Large – Co-Opted	Dr Annathurai Ranganathan	Malaysia	Asia-Oceania
Athletes' Representative	Tahlia Blanshard	Australia	Asia-Oceania
Athletes' Representative	Gary Messett	Ireland	Europe

IFCPF Management Team:

President	Jan-Hein Evers	Netherlands	Europe
CEO / Secretary General	Ashley Hammond	USA	Americas
Football Director	Sam Turner	England	Europe
Technical Director	Tom Langen	Netherlands	Europe
Administrator	Alice Holland	South Africa	Africa

2. Activity report: description of the objective of the organisation, with which policy that objective is pursued and how the most important activities fit into it.

Activity Report:

The 'International Federation of CP Football' is the international governing body for the sport of CP Football. Officially formed in January 2015, CP Football became an independent sport after 37 years under the 'Cerebral Palsy Sport and Recreation Association' (CPISRA).

IFCPF is responsible for the leadership, management, and governance of CP Football, with a Governing Board elected by our membership, and Management Team appointed by the Board to oversee day-to-day operations of the organisation.

Our organisation is a 'Recognised International Sport Federation' by the International Paralympic Committee (IPC). CP Football (Football 7-a-side) has been a Paralympic sport since the 1984 New York (and Stoke Mandeville) Paralympic Games up until the 2016 Rio de Janeiro Paralympic Games.

IFCPF Strategic Plan

Our Strategic Priorities:

Participation	Growing participation across all levels and formats of the game
Pathways	Establishing a structure of competition, pathways and greater worldwide representation
Performance	Showcasing sporting excellence through highly competitive events and participation of the world's best athletes
People	Supporting the development of people in all roles of delivering the sport of CP Football
Process	Demonstrating clear, robust, accountable processes and policies
Promotion	Sharing our message and harnessing the potential of our global reach
Partnerships	Building, nurturing and activating key partnerships

<https://www.ifcpf.com/about-ifcpf/ifcpf-strategic-plan>

3. Description of the outcome of the activities, if possible, supported with quantified information.

- **Tournaments** – During 2025, due we had several tournaments on world level:
 - 2025 IFCPF Men's Euros (Loughborough, England)
 - 2025 IFCPF Women's Intercontinental Cup (Loughborough, England)
 - 2025 IFCPF Men's Copa America (Maldonado, Uruguay)
 - 2025 Youth Parapan American games (Santiago, Chile)
 - 2025 IFCPF Men's Asia-Oceania Cup (Surakarta City, Indonesia)
- **Staffing** – Staffing remained consistent throughout 2025, with the continued employment of two full-time staff member. One is our Football Director and the second one is our Marketing and Business Development Director. Our CEO/Secretary General is a volunteer. Two part-time staff also maintained employment with IFCPF on a self-employed basis (Administrator and Communications Manager).

4. Mention important firm administrative intentions and decisions taken in the new year, as well as the financial translation thereof. The budget for the year following the reporting year is also included in summary form.

BUDGET 2025

INCOME

Membership	€30,000
UEFA	€50,000
Participation Fees	€31,250
Reserves/Sponsoring	€35,000

TOTAL INCOME €146,250

EXPENSES

Meetings	€8,000
Tournaments	€5,000
UEFA Project	€37,000
Organisations Costs	€8,500
Administration	€46,800
Communication	€40,950

TOTAL EXPENSES €146,250

5. Indicate to what extent benefits are one-off or recurring annually.

- **Membership Fees** – IFCPF's members pay an annual membership fee for the calendar year.
- **Tournament Participation Fees** – Each team participating in an official IFCPF tournament pays € 500 per participation.
- **UEFA Grant** – IFCPF is part of the UEFA Football Social Responsibility programme under the 'Football for All Abilities' portfolio. The current funding agreement runs from 1st July 2022 to the end of June 2025, equating to €50,000 per year.

6. The organisation's policy regarding the size and function of its discretionary assets should be described.

The reserves are held to pay the costs in the event of setbacks. This prevents debts.

7. Significant changes to the (statutory) objective are reported in the report, stating reasons.

No significant changes have been made to the purpose of the association.

Yours sincerely

A handwritten signature in black ink, appearing to be 'JHE', is written over a light blue horizontal line. The signature is stylized and cursive.

Jan-Hein Evers
PRESIDENT

**International Federation of Cerebral Palsy
Football, Arnhem**

Financial statement

**International Federation of Cerebral Palsy
Football, Arnhem**

BALANCE SHEET PER 31 DECEMBER 2025

ASSETS

	<u>31 December 2025</u>		<u>31 December 2024</u>	
	€	€	€	€
CURRENT ASSETS				
Accounts receivable				
Other accounts receivable and prepayments and accrued income		52.196		12.422
Cash and cash equivalents		429.783		340.153
		<u>481.979</u>		<u>352.575</u>

**International Federation of Cerebral Palsy
Football, Arnhem**

EQUITY AND LIABILITIES

	<u>31 December 2025</u>		<u>31 December 2024</u>	
	€	€	€	€
EQUITY				
Other reserves		394.507		342.461
CURRENT LIABILITIES				
Trade payables	-		4.139	
Remaining accounts payable	<u>87.472</u>		<u>5.975</u>	
		87.472		10.114
		<u>481.979</u>		<u>352.575</u>

**International Federation of Cerebral Palsy
Football, Arnhem**

STATEMENTS OF REVENUES AND EXPENDITURES OVER 2025

	Realisation 2025 €	Budget 2025 €	Realisation 2024 €
Income			
Grants	852.632	146.250	144.575
	852.632	146.250	144.575
Purchasing value of turnover	-683.975	-	-
	168.657	146.250	144.575
Expenses			
Salary costs	50.253	-	46.689
Sales expenses	23.627	91.450	46.367
Organisation costs	42.737	54.800	12.539
Total of sum of expenses	116.617	146.250	105.595
Total of operating result	52.040	-	38.980
Financial income and expenses	6	-	1.164
Total of net result	52.046	-	40.144

**International Federation of Cerebral Palsy
Football, Arnhem**

NOTES TO THE FINANCIAL STATEMENTS

Entity information

Registered address and registration number trade register

The registered and actual address of International Federation of Cerebral Palsy Football is Nijhoffstraat 32, 6821 BM in Arnhem, Nederland. International Federation of Cerebral Palsy Football is registered at the Chamber of Commerce under number 854509665.

General notes

The most important activities of the entity

The activities of International Federation of Cerebral Palsy Football consist mainly out of inspiring, supporting and facilitating persons with cerebral palsy or a related neurological condition worldwide to participate in CP-football.

Disclosures about estimates, judgements, assumptions and uncertainties

In applying the principles and policies for drawing up the financial statements, the directors of International Federation of Cerebral Palsy Football make different estimates and judgments that may be essential to the amounts disclosed in the financial statements.

General accounting principles

The accounting standards used to prepare the financial statements

The financial statements are drawn up in accordance with the provisions of RJ ck 1 as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving').

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

Conversion of amounts denominated in foreign currency

The financial statement is presented in euros, which is the functional and presentation currency of International Federation of Cerebral Palsy Football.

Foreign currency translation and the processing of foreign currency translation differences in foreign currency transactions

Transactions in foreign currencies are stated in the financial statements at the exchange rate of the functional currency on the transaction date.

Accounting principles

Property, plant and equipment

Tangible fixed assets are valued at acquisition costs or production costs plus additional costs less straight-line depreciation based on the expected life, unless stated otherwise. Impairments expected on the balance sheet date are taken into account.

**International Federation of Cerebral Palsy
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Receivables

Receivables are initially valued at the fair value of the consideration to be received. Receivables are subsequently valued at the amortised cost price. If there is no premium or discount and there are no transaction costs, the amortised cost price equals the nominal value of the accounts receivable. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of the discounted value of the expected revenues. Interest gains are recognised using the effective interest method. Provisions for bad debts are deducted from the carrying amount of the receivable.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

Current liabilities

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

Accounting principles for determining the result

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

Other operating expenses

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

Interest expenses and related expenses

Interest expenses are recognised on a pro rata basis, taking account of the effective interest rate of the liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans received are taken into consideration.

**International Federation of Cerebral Palsy
Football, Arnhem**

EXPLANATION OF BALANCE SHEET

CURRENT ASSETS

	<u>31.12.2025</u>	<u>31.12.2024</u>
	€	€
Other accounts receivable and prepayments and accrued income		
Receivable UEFA	25.000	-
Bank interest	2.139	2.422
Tournaments	<u>25.057</u>	<u>10.000</u>
	<u>52.196</u>	<u>12.422</u>

Cash and cash equivalents

ABN AMRO	317.563	218.118
ING	110.982	119.083
Cash	<u>1.238</u>	<u>2.952</u>
	<u>429.783</u>	<u>340.153</u>

	<u>2025</u>	<u>2024</u>
	€	€
Other reserves		
Accumulated per 1 January	342.461	302.317
Results	<u>52.046</u>	<u>40.144</u>
Accumulated per 31 December	<u>394.507</u>	<u>342.461</u>

CURRENT LIABILITIES

	<u>31.12.2025</u>	<u>31.12.2024</u>
	€	€
Remaining accounts payable		
Accountancy	4.001	4.001
General assembly	-	1.974
Tournaments costs	67.106	-
Salary costs	12.273	-
Board meetings	<u>4.092</u>	<u>-</u>
	<u>87.472</u>	<u>5.975</u>

**International Federation of Cerebral Palsy
Football, Arnhem**

EXPLANATION OF STATEMENTS AND REVENUES OVER 2025

	Realisation 2025 €	Realisation 2024 €
Grants		
Memberships	26.820	35.892
UEFA	50.000	52.534
Tournaments income	771.835	28.931
Participation Fees	-	6.329
Other Income	3.977	20.889
	<u>852.632</u>	<u>144.575</u>
Purchasing value of turnover		
Tournaments costs	<u>683.975</u>	<u>-</u>
Salary costs		
Salary costs	<u>50.253</u>	<u>46.689</u>
Sales expenses		
Communication and Branding	9.704	11.476
Classification	9.755	1.783
Worldwide Developments	6.142	2.640
Tournaments	-1.974	30.040
Officiating	-	428
	<u>23.627</u>	<u>46.367</u>
Organisation costs		
Accountancy	3.237	4.736
Board meetings	4.092	209
General assembly	-	1.974
Office equipment	-	37
Other meetings	35.066	1.583
Other costs	342	4.000
	<u>42.737</u>	<u>12.539</u>

**International Federation of Cerebral Palsy
Football, Arnhem**

	Realisation <u>2025</u> €	Realisation <u>2024</u> €
Financial income and expenses		
Interest income	140	1.164
Interest costs	<u>-134</u>	<u>-</u>
	<u>6</u>	<u>1.164</u>
Interest income		
Received bank interest	140	971
Exchange differences	<u>-</u>	<u>193</u>
	<u>140</u>	<u>1.164</u>
Interest costs		
Exchange differences	<u>134</u>	<u>-</u>

Nijmegen,
International Federation of Cerebral Palsy Football

J.H.M. Evers
President

S. Turner
CEO Secretary General

T.J.H. Langen
Technical director