

Charity Registration No. 1150294

Company Registration No. 08045641 (England and Wales)

DISABILITY SPORTS COACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2017

DISABILITY SPORTS COACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Ackred K Bosomworth J Mcllwraith C M Mounsey-Thear, Chair
Secretary	Mr James Mcllwraith
Charity number	1150294
Company number	08045641
Registered office	c/o House of Sport 190 Great Dover Street London SE1 4YB
Independent examiner	M J Bushell Ltd 8 High Street Brentwood Essex CM14 4AB

DISABILITY SPORTS COACH

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DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2017

The Trustees present their report and accounts for the year ended 30 April 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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) (effective 1 January 2015)"

Objectives and activities

The main objectives of Disability Sports Coach is to:

- maximise access and provision of disabled sports across the UK.
- raise awareness of the sporting opportunities for people with disabilities.
- raise awareness of the sporting possibilities for the disabled amongst the able bodied community.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

Over 2016/17, we have been able to continually grow providing more opportunities for disabled people to become more physical activity within their local communities.

Throughout the last 12 months we have achieved the following:

- Provided 3,802 hours of regular physical activity
- Provided 2,102 unique sessions throughout our Community Clubs and coaching programmes
- Provided opportunities for over 3,500 disabled people to become more active
- Provided activity in 22 out of the 32 London Boroughs
- Upskilling 25 volunteers to work within our Community Clubs, 80% of our volunteers have a disability
- Upskilling 178 teachers, coaches, leaders and volunteers within Disability Sports Coach various training programs
- Over 400 disabled people attending our Community Club festival held in July, 100% increase on the 2015/16 festival
- Received 4 awards for our Community Club program and 5 nominations

As you can see, 2016/17 has been a very positive year for the charity and in many ways, has been the most successful since the charity started in 2013. I and the other board members see this as excellent progression for the charity to build on and will seek to continually review and help drive forward the charity's aims into 2017/18 and into the future.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2017

On behalf of the Board, I would like to take this opportunity to thank the staff, partners and funders who have supported a variety of programmes. Without their tireless efforts over the last year we would have not seen the success that we have and helped so many people become more active.

Community Clubs

The award-winning Community Club programme consists of 11 Community Clubs across London that provide multi-sport opportunities for all disabled people aged 11 years and older, currently funded by Sport England.

The programme aims to:

- Increase the number of disabled people accessing sports activities in London
- Improve the quality of sports provision available for disabled people in London

Each Community Club is delivered in partnership with the Local Authority and leisure provider, and all follow a similar delivery model, including:

- Two specialist coaches and volunteer support
- Hosted at an accessible, community venue open to the public
- Termly sports structure with recommended local and national exit routes
- Sports Days and Festivals with National Governing Body (NGB) support
- Expert promotion and focused outreach with relevant partners

Since the programme's conception in 2014, we have engaged over 9,000 disabled people through the delivery of 1,479 structured sports sessions with an average of 485 members attending weekly. In 2016-17 the programme has engaged 3,136 disabled people through outreach taster sessions, sports days and festivals and the 11 Community Clubs have seen a total of 3,065 visits, rising from 3,000 in 2015-16.

The programme has received four awards and being shortlisted for a further five, including being shortlisted for London Sport's 'Club of the Year' and a volunteer from the programme was also shortlisted for 'Volunteer of the Year'.

In addition to the weekly club sessions, the programme provides annual Sports Days and Festivals. Our annual festival for the Community Club programme was delivered in July 2016, with a total of 407 disabled people attending. A total of 20 sports were on offer, 18 delivered by NGB's and local clubs and two by DSC. Delivery support came from The Golf Trust, West Ham United Foundation, England Squash, Wheelchair Dance & Sport Association, London Youth Rowing, Black Arrows Badminton Club, England Athletics, Forest Flyerz Hockey Club, Mixed Martial Arts for Progression & Reform, The Tennis Foundation, Surrey Cricket Foundation & Arsenal in the Community. Two regional Sports Days were also delivered in February 2017 and March 2017, with 118 disabled people attending. The London FA, Surrey Cricket Foundation and The Golf Trust supported the delivery of these regional events.

The Community Club programme also trained and deployed 21 coaches and 25 volunteers in 2016-17, in addition to our existing workforce giving more coaches the opportunity to develop their understanding of inclusive coaching. The partnership with The Challenge and their employment programme 'Head Start' continues to aid the recruitment of volunteers.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2017

In addition to the aforementioned organisations, over 350 partners continue to support the programme, with 50 being brought on board throughout 2016-17. Working with local Disabled People's Organisations such as local National Autistic Society and Mencap branches, local disability community groups and SEN educational schools and departments we ensure that the offer of the Community Clubs reaches its target audience. Working alongside a large number of NGB's also ensures that further competition, taster sessions and exit routes into sport-specific opportunities are promoted. The Community Club programme is also represented on sport specific steering groups with Local Authorities, and organisations such as Street Games and Special Olympics.

Training Workshops

DSC delivers a range of workshops to help up-skill teachers, coaches, leaders, volunteers and professionals working with disabled people to help them improve their knowledge of delivering inclusive sports sessions. All courses are available to members of the public as well as privately for independent organisations.

In October 2016, DSC also launched an online version of the Disability Awareness in Sport module in partnership with ELearning 4 Business, to add to the workshops available. The online version allows individuals and organisations worldwide, to complete the course independently. The current training sessions DSC offers include:

Adapted Sports Course

An introductory practical course, ideal for coaches, teachers, volunteers and others that work with disabled people who want to be able to support the delivery of inclusive sports sessions. The course gives the delegates the opportunity to learn how to adapt and modify activities through Boccia, Goalball, Table Cricket, Polybat and New Age Kurling.

Disability Awareness in Sport

This course provides an introduction to disability awareness in sport helping delegates feel more confident when working with disabled people in a sport setting. Delegates learn about different types of disability, examine social attitudes and barriers towards disabled people along with appropriate terminology and communication.

ELearning: Disability Awareness in Sport

The 'Elearning: Disability Awareness in Sport' course is an online course designed to help coaches, teachers, volunteers or others working with disabled people, learn about different types of disability, examine social attitudes and barriers towards disabled people and the use of appropriate terminology. Delegates explore practical ways to make sports coaching inclusive through the Inclusion Spectrum and STEPS principals and identify how different types of communication can also impact on this.

Courses delivered in 2016-17:

Adapted Sports Course - 6 Private & 3 Public

Disability Awareness in Sport – 1 Private

ELearning: Disability Awareness in Sport – 38 licenses

Coaching programmes

DSC deliver coaching programmes ranging from one-off events to year-round programmes for a wide range of organisations such as schools (including Special Educational Needs schools), colleges, Local Authorities, days care centres, Disabled Peoples Organisations, charities and other agencies wishing to offer sport and physical activity for disabled people.

In 2016-17, 623 sessions (844 hours) of coaching were delivered (an increase of 10% on the previous year).

The following activity was delivered:

- Long term (over 10 weeks), 29 coaching programmes (including 15 Schools and Colleges) totalling 670 hours
- Short term (under 10 weeks), 27 coaching programmes (including 6 Schools and Colleges) totalling 174 hours.

Activity took place in 17 different London Boroughs throughout the period and 21 coaches were deployed to deliver all the activity, of whom four were disabled.

- Approx. 470 disabled people participated in these sessions with visits at sessions totalling 6,700
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DISABILITY SPORTS COACH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2017

Funding

Throughout the period, the most significant external funding to be secured, relating specifically to coaching programmes, was as follows:

- London Sport (Extension Satellite Club funding) - £6,945
- Royal Borough of Kensington & Chelsea (Activate funding) - £7,150
- London Youth Games - £1,500

Financial review

Overall, 2016/17 has been a positive year for the charity. We are now in our fourth full year since we became a charity in 2013 and this year has seen positive financial growth. As we continue to build our reach and influence, developing and sustaining the charity with its various services and opportunities, we are pleased with the progress to date.

Over the past three years Sport England has been our main funder and enabled the charity to support more disabled people to become active within their communities. As their original investment comes to an end, we were successful in Q4 in gaining further investment from them of just over £158,000 to continue the Community Club program on into 2017/18. Whilst we know that this will be the final year of funding from Sport England, we are encouraged by their belief in the activities and opportunities that we provide.

With the knowledge of further funding we are now able to make sure that we are sustainable in future. At the start on 2017/18 we look to improve the staff structure making sure that it is fit for purpose and improves the final the financial position of the charity. We have already seen IN Q1 for 2017/18, future income being exceeding by 25% from our training and coaching services (unrestricted income), compared to the same period in the previous year.

Reserves and on-going concerns

Reserves are needed to bridge the gap between the spending and receiving of income. The Trustees consider the ideal reserve level (as at 30th April 2017) to be 3 months of operating costs, currently standing at £13,745. The trustees are aware that this is currently under the 3 months and will be working to increasing this over 2017/18, by

- Increasing sales within the charity of coaching and training services
- Employment of a fundraising manager – to create more opportunities for corporate and trust donations
- Review current coaching staff structure
- Expanding our offer to other geographical areas

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2017

Future Priorities

As we move into the new year, the following areas have been identified as the main priorities for the DSC Coaching offer:

- Undertake a review of the current coach deployment system and consider ways of making it more effective. This involves looking at the feasibility of moving away from contracting a large number of self-employed coaches to a significantly smaller number of employed coaches i.e. on the DSC payroll
- Work with Local Authority partners to identify ways of establishing more contracts in SEN Primary Schools. This is an area we believe has with good potential, especially in view of the ring-fenced funding (PE Sport Premium) which all Primary Schools have secured to increase their sports provision.
- Review the "Live" Programme to consider its long-term viability.
- Undertake a review of the Charity's Safeguarding policies to check their robustness and relevance.
- Pro-actively look for new partners across the sport and physical activity sector as a means of generating additional levels of income.
- Continually seek new revenue funding streams to support the continuation of existing coaching contracts as well as financing new ones.

Structure, governance and management

The charity is a company that is limited by guarantee and does not have share capital. The liability of members is limited. Every member of the company undertakes to contribute to the assets of the company if it is wound up whilst they are members, or within one year of ceasing to be a member, such amounts are limited to £1.00.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

M Ackred
K Bosomworth
J McIlwraith
C M Mounsey-Thear, Chair

There were no changes to the constitution of the board of trustees (or directors) during the year. The trustees are aware of their responsibilities to any new trustee.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 25 day's purchases, based on the average daily amount invoiced by suppliers during the year.

All the directors of the company are also trustees of the charity. The day-to-day management is carried out by the Chief Executive (P Ackred). The trustees provide regular support for the Chief Executive.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2017

The Trustees' report was approved by the Board of Trustees.



C M Mounsey-Thear, Chair

Dated: *22/01/18*

DISABILITY SPORTS COACH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISABILITY SPORTS COACH

I report on the accounts of the charity for the year ended 30 April 2017, which are set out on pages 7 to 16.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Disability Sports Coach for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of ACA FCCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian Warwick ACA FCCA

M J Bushell Ltd
8 High Street
Brentwood
Essex
CM14 4AB

Dated: 24-1-2018

DISABILITY SPORTS COACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<u>Income from:</u>					
Grants receivable for core activities	3	9,266	196,173	205,439	226,978
Charitable activities	4	45,394	-	45,394	51,814
Other trading activities	5	1,508	-	1,508	-
Total income		<u>56,168</u>	<u>196,173</u>	<u>252,341</u>	<u>278,792</u>
<u>Expenditure on:</u>					
Raising funds	6	<u>4,382</u>	<u>35,658</u>	<u>40,040</u>	<u>79,682</u>
Charitable activities	7	<u>9,310</u>	<u>203,426</u>	<u>212,736</u>	<u>200,503</u>
Total resources expended		<u>13,692</u>	<u>239,084</u>	<u>252,776</u>	<u>280,185</u>
Net incoming/(outgoing) resources before transfers		42,476	(42,911)	(435)	(1,393)
Gross transfers between funds		<u>(48,165)</u>	<u>48,165</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income for the year/ Net movement in funds		(5,689)	5,254	(435)	(1,393)
Fund balances at 1 May 2016		<u>19,434</u>	<u>(5,254)</u>	<u>14,180</u>	<u>15,573</u>
Fund balances at 30 April 2017		<u>13,745</u>	<u>-</u>	<u>13,745</u>	<u>14,180</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISABILITY SPORTS COACH

BALANCE SHEET

AS AT 30 APRIL 2017

	Notes	2017		2016	
		£	£	£	£
Fixed assets					
Tangible assets	10		427		962
Current assets					
Debtors	12	15,542		32,781	
Cash at bank and in hand		164,037		12,464	
		<u>179,579</u>		<u>45,245</u>	
Creditors: amounts falling due within one year	13	<u>(166,261)</u>		<u>(32,027)</u>	
Net current assets			13,318		13,218
Total assets less current liabilities			<u>13,745</u>		<u>14,180</u>
Income funds					
Restricted funds	14		-		(5,254)
Unrestricted funds			13,745		19,434
			<u>13,745</u>		<u>14,180</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on ...22/01/18



C M Mounsey-Thear, Chair
Trustee

Company Registration No. 08045641

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2017

1 Accounting policies

Charity information

Disability Sports Coach is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o House of Sport, 190 Great Dover Street, London, SE1 4YB.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

1 Accounting policies

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure excludes attributable VAT where it is recovered. Where VAT is irrecoverable, it is included within support costs.

Expenditure is allocated to particular activities where the cost relates directly to that activity. Support costs comprise costs relating to the overall direction and administration on each activity, including salary, and overhead and governance costs of the central function. Support costs are apportioned to activities on the basis of usage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	5 years straight line basis
IT equipment	3 years straight line basis
Sports equipment	3 years straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

1 Accounting policies

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

3 Grants receivable for core activities

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Grants receivable for core activities	9,266	196,173	205,439	226,978
For the year ended 30 April 2016	-	226,978		226,978
Grants receivable for core activities				
Wembley National Stadium Trust	-			2,039
London Sports Partnership Grants	-	4,694	4,694	4,558
Sport England	-	185,919	185,919	217,981
Others (less than £2,500)	-			2,400
Jack Petchy	-	5,560	5,560	-
Donations	9,266	-	9,266	-
	9,266	196,173	205,439	226,978

4 Charitable activities

	2017 £	2016 £
Sales within charitable activities	45,394	51,814
Analysis by fund		
Unrestricted funds	45,394	
For the year ended 30 April 2016		
Unrestricted funds		45,646
Restricted funds		6,168
		51,814

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

5 Other trading activities

	2017	2016
	£	£
Online Training Courses & Community Clubs	1,508	-

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
<u>Fundraising and publicity</u>				
Staff costs	-	6,141	6,141	42,159
<u>Trading costs</u>				
Property expenses	1,169	4,043	5,212	7,256
Office admin costs	889	17,431	18,320	12,484
Professional charges	1,294	4,478	5,772	10,776
Travel and subsistence	938	3,246	4,184	5,522
Depreciation and impairment	92	319	411	1,485
Trading costs	4,382	29,517	33,899	37,523
	4,382	35,658	40,040	79,682
For the year ended 30 April 2016				
Fundraising and publicity	13,046	66,636		79,682

7 Charitable activities

	2017	2016
	£	£
Staff and volunteer costs	190,357	104,174
Programme materials and marketing	189	14,675
Activities, events and operational costs	22,190	43,867
	212,736	200,503

8 Trustees

During the course of the year 2016-17, Mr J McIlwraith was paid £650 for the sale of services outside of the scope of his Director role to the charity.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

9 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
	6	6

Employment costs

	2017 £	2016 £
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Wages and salaries

	10,325	45,634
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10 Tangible fixed assets

	Fixtures and fittings £	IT equipment £	Sports equipment £	Total £
Cost				
At 1 May 2016	481	3,784	135	4,400
At 30 April 2017	481	3,784	135	4,400
Depreciation and impairment				
At 1 May 2016	229	3,094	120	3,443
Depreciation charged in the year	(13)	528	15	530
At 30 April 2017	216	3,622	135	3,973
Carrying amount				
At 30 April 2017	265	162	-	427
At 30 April 2016	253	694	15	962

11 Financial instruments

	2017 £	2016 £
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Carrying amount of financial assets

Debt instruments measured at amortised cost

	14,143	25,009
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Carrying amount of financial liabilities

Measured at amortised cost

	159,914	23,646
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DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

12 Debtors

	2017	2016
	£	£
Amounts falling due within one year:		
Trade debtors	6,924	9,231
Other debtors	7,219	15,778
Prepayments and accrued income	1,399	7,772
	<u>15,542</u>	<u>32,781</u>

13 Creditors: amounts falling due within one year

	2017	2016
	£	£
Other taxation and social security	6,347	8,381
Trade creditors	14,005	19,916
Other creditors	144,736	3,730
Accruals and deferred income	1,173	-
	<u>166,261</u>	<u>32,027</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 May 2016	Incoming resources	Resources expended	Balance at 30 April 2017
	£	£	£	£
London Sports Partnership Grant	-	4,694	(4,694)	-
Sport England	(11,422)	185,919	(174,497)	-
Others (less than £2,500)	6,168		(6,168)	-
Jack Petchy Grant	-	5,560	(5,560)	-
	<u>(5,254)</u>	<u>196,173</u>	<u>(190,919)</u>	<u>-</u>

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel P Ackred who is a brother of M Ackred (trustee) is as follows.

	2017	2016
	£	£
Aggregate compensation	<u>50,000</u>	<u>23,698</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

15 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Sale of goods	
	2017	2016
	£	£
Key management personnel	650	-
	<u>650</u>	<u>-</u>