

Charity Registration No. 1150294

Company Registration No. 08045641 (England and Wales)

**DISABILITY SPORTS COACH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# DISABILITY SPORTS COACH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	James McIlwraith Chris Mounsey-Thear, Chair Chris Randall Kate Grey James Allen
<b>Secretary</b>	Mr James McIlwraith
<b>Charity number</b>	1150294
<b>Company number</b>	08045641
<b>Registered office</b>	8 High Street Brentwood Essex CM14 4AB
<b>Independent examiner</b>	M J Bushell Ltd 8 High Street Brentwood Essex CM14 4AB

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# DISABILITY SPORTS COACH

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13

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# **DISABILITY SPORTS COACH**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2020***

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The Trustees present their report and financial statements for the year ended 31 March 2020.

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 are to:

- maximise access and provision of disabled sports across the UK.
- raise awareness of the need for sporting, physical activity and social opportunities for disabled people.
- raise awareness of the sporting, physical activity and social possibilities for disabled people to become active

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

#### **Achievements and performance**

We have had another successful year for the charity in 2019/20, by increasing our services for Disabled people in all areas of the charity:

- 8,661 Disabled People engaged within the charity's opportunities
- 10,030 visits to our sessions across our Community Clubs and Coaching programmes
- Provided 4753 hours of physical activity and sport opportunities for disabled people to enjoy.
- Trained and deployed a further 62 coaches and volunteers across our services to support our delivery of activities, 43% being disabled people
- 4 local and regional awards for the charities work.

We are proud that over 20,500 Disabled people have attended our Community Club programme since 2013.

On behalf of the Board, we would like to thank the staff, for their continuous support for the charities work. We would also like to extend this thank you to our invaluable volunteers and funders that continually support our cause.

#### **Coaching Programmes**

DSC delivers coaching programmes ranging from one-off events to all year-round programmes for a wide number of organisations such as schools (including Special Educational Needs schools), Colleges, Local Authorities, Days Care Centres, Disabled People's Organisations, Charities and other agencies wishing to offer sport and physical activity for disabled people.

#### **Coaching Workforce**

In September 2019 the decision was made to revert to a more flexible freelance coaching workforce which required a concerted recruitment campaign to identify suitably qualified coaches to undertake all delivery. The recruitment process was successful and resulted in several new coaches joining the charity.

#### **Coaching Hours**

From 1 April 2019 to 31 March 2020 a total of 845 hours of coaching was delivered. Whilst this represents a decrease on the previous year (892 hours), this must be considered in the context of the Covid-19 crisis which meant that approximately 60 hours of coaching were lost through cancelled sessions in the last two weeks of March 2020. The table below shows the London Boroughs in which activity took place throughout the year.

**DISABILITY SPORTS COACH****TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2020***

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<b>Borough</b>	<b>Hours</b>
Tower Hamlets	197
Lambeth	185
Wandsworth	177
Southwark	73
Hackney	42
RB K&C	40
Brent	40
Barnet	31
Havering	26
Westminster	9
Bromley	9
Ealing	7
Haringey	5
Redbridge	2
Croydon	2
<b>Total</b>	<b>845</b>

# DISABILITY SPORTS COACH

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

### FOR THE YEAR ENDED 31 MARCH 2020

#### Summary of Key Indicators

The following table provides comparative data for our Coaching services between 2018/19 and 2019/20 using the indicators of Participation, Throughput, Hours and Cancelled sessions.

Indicator	2018/19	2019/20
Total Hours	892	845
Total Participants	1471	1183
Total Throughput	6642	6122
Total sessions cancelled by DSC due to coach unavailability	16	20

#### Key Achievements

- The regionalisation of the Charity's delivery model was successfully completed and implemented. Three Project Officers have been recruited who have joint responsibility for overseeing the delivery of the Coaching contracts within their respective areas of London (East, South and West). It is anticipated that this will result in a more effective way of managing coaching services with an increase in contracts, improved client relationships and greater contract retention.
- The inaugural Tower Hamlets holiday programme for primary school aged disabled children was organised and delivered, thanks to the generous grant from St. James's Place Foundation (£9,669).
- The Charity was recommissioned by the London Borough of Lambeth to support their Sports Development team in entering several Para Sports competitions at the 2019/20 London Youth Games. This involved negotiations with local Schools, setting up practice sessions for the chosen squads and attending the competitions to offer first-hand support.
- London Youth Games re-invited DSC to help manage the prestigious New Age Kurling competition. The further strengthening of the partnership with Tower Hamlets Local Education Authority which included significant levels of delivery within their primary school Para Cluster network.

#### The Impact of Covid 19 on our Coaching Services

On 23rd March 2020, the Charity's Coaching services were indefinitely suspended in line with the Government's Lockdown regulations. This resulted in the cancellation of 50 coaching sessions and a loss of approximately £1,750 in Coaching income.

The long-term implications of the Pandemic on our Coaching services are still to be determined but it will inevitably put significant pressure on the Charity's ability to generate income. Alternative methods of delivery are under constant review e.g., online sessions, until such time when traditional face to face Coaching can be safely and responsibly re-introduced.

# DISABILITY SPORTS COACH

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

***FOR THE YEAR ENDED 31 MARCH 2020***

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### **Community Clubs**

Disability Sport Coach's award-winning Community Clubs are specialist, weekly sports activities for all disabled people. The purpose of the Community Club network is to ensure disabled people are more active, more often, whilst being integrated in their local community with the opportunity to develop independence and social skills.

Community Clubs aims and objectives are:

- Improve disabled people's physical, mental and social wellbeing by attending weekly sessions, competitions and annual events.
- Provide support to ensure members can access other opportunities to be more integrated in their local community.
- Support and train disabled people and their network to become volunteers and coaches, creating a more representative workforce.

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

- Specialist coaches and volunteer support.
- Hosted by an accessible, community venue open to members of the public.
- Termly sports structure with recommended local and national exit routes.
- Festivals and events with a mixture of taster activities and competition, in partnership with National Governing Bodies (NGB's), delivery agencies and local club support.
- Expert promotion and focused outreach with relevant partners.

Since the project began in 2013 it has engaged over 20,500 disabled people and 2,800 structured sports sessions have been delivered.

14 Community Clubs were delivered throughout 2019-20 with the latest arrival, Club Barnet, joining the network in September 2019. During 2019-20 the project engaged 3,282 disabled people through outreach taster sessions, sports days and festivals whilst the 14 Community Clubs have seen a total of 3,908 visits.

The programme has, yet again, received its share of awards and recognition across London with the most notable accolades being:

- Charity Film Awards (Finalists)
- Community Southwark Charity of the Year (Winners)
- Southwark Business Excellence Awards – Best Charity (Winners)
- London Sport Club of the Year (Highly Commended)

In addition to the weekly club sessions, the programme provides annual Sports Days and Festivals. Our prestigious annual Summer Festival was delivered in July 2019, with a total of 204 disabled people attending. A total of 22 sports were on offer including new activities such as Archery, Virtual Reality and Wheelchair Rugby.

## **DISABILITY SPORTS COACH**

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

#### ***FOR THE YEAR ENDED 31 MARCH 2020***

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The Community Club programme also trained and deployed 12 coaches and over 50 volunteers in 2019-20, providing more people with the opportunity to develop their understanding of adapted and inclusive coaching. The partnership with "The Challenge" and their employment programme, HeadStart, continues to be fruitful, providing us with 16 new volunteers throughout the year.

#### **Covid 19 and its impact on the Club Programme**

At the time of writing, the Club programme is suspended, until further notice, as a result of the Coronavirus crisis. There is no way of knowing how long it will be before the pandemic passes and normal Club activity can be resumed.

It is important for us to maintain meaningful engagement with our members, many of whom are reliant on our services to support their physical, emotional and social wellbeing. It is, therefore, important for us to think creatively and consider alternative methods of delivery, especially the use of digital and social media platforms. Online activity will enable us to continue to provide support for our members and allow them to stay active from the comfort and safety of their own home, whilst respecting social distancing restrictions.

The logistics of this are yet to be determined but it may help us provide an alternative method of delivery until traditional face-to-face activity can be resumed.

#### **Training Courses**

Disability Sports Coach delivers a range of training workshops to help upskill teachers, coaches, leaders, volunteers and professionals working with disabled people to help them improve their knowledge of delivering inclusive and adapted sports sessions. All courses are available to members of the public as well as privately for individual organisations.

#### **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 Sports Coaching:**

This course introduces the concept of 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, and the use of 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 coaching inclusive through the Inclusion Spectrum and STEPS principals and identify how different types of communication can also impact on this.

#### **Inclusive Coaching Workshop:**

The Inclusive Coaching Workshop is designed as an introductory course for organisations that want to be able to support the delivery of inclusive activities for disabled people. Provides individuals with practical experience in how to adapt sports sessions for different impairment groups focusing on mainstream and adapted sports, communication and language explored through interactive tasks and an introduction to different types of activities. Organisations can choose sports and length of course.



## DISABILITY SPORTS COACH

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

#### FOR THE YEAR ENDED 31 MARCH 2020

#### Disability Equality Workshop (on behalf of London Sport)

A bespoke course to improve individuals' knowledge and understanding of barriers that deaf and disabled people may face in a sports facility, reasons why it is important and beneficial to make services inclusive and how organisations can effectively engage with deaf and disabled people.

<b>Courses delivered in 2019-20:</b>	
Adapted Sports Course (Public)	2
Adapted Sports Course (Private)	2
Disability Awareness in Sport	3
ELearning: Disability Awareness in Sport	356
Inclusive Coaching Workshop	3
Disability Equality Training	3
<b>Total</b>	<b>369</b>

#### Covid 19 and its impact on the Training programmes

Development plans for 2020-21 will depend significantly on the impact of Covid-19 and the time it takes to manage the disease, thereby allowing a safe return to traditional methods of delivery.

In the interim, social distancing measures and the prevention of face-to-face tuition may provide us with an opportunity to promote our ELearning course more effectively.

Once traditional delivery can be resumed, it is anticipated that the Project Officers will take greater responsibility for identifying, promoting and organising Training courses in their respective areas of London whilst the Partnership Manager will be responsible for the development of opportunities outside the Capital.

# DISABILITY SPORTS COACH

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

**FOR THE YEAR ENDED 31 MARCH 2020**

### Fundraising

We are again hugely grateful to the following Trusts, Foundations and donations for their support throughout the year, including:

Funder	Amount (£)
Ecclesiastical Insurance - Movement for Good Awards	£50,000
Tesco Centenary Grant	£25,000
Lambeth Council	£9,500
London Borough of Hounslow	£9,461
StreetGames	£7,500
Wakefield and Tetley Trust	£5,000
Edward Gostling Foundation	£5,000
Stronger Communities Fund	£4,295
Lawn Tennis Association/Dan Maskell Trust	£4,000
Royal Borough of Kensington and Chelsea	£3,550
Tower Hamlets Council	£3,082
London Catalyst Grants	£2,000
Metropolitan Thames Valley Community Chest	£1,890
Ardwick Trust	£500
<b>Total</b>	<b>£130,778</b>

We would also like to show our thanks to our corporate partners at LMAX exchange who sponsored our Summer Festival for the second year. We are also hugely grateful to Pcubed for their continued support, which includes fundraising through various events, providing the charity with office space and sharing expertise to support our fundraising and strategic activities.

### Financial review

Over 2019/20, we have had another positive year with our fundraising capabilities and continue to expand our services to more disabled people. This is due to building on our fundraising capacity within the charity and employing a full-time fundraiser with the core team. During the year we have bid for an estimated £1 million pounds and whilst we have been successful in around 13% which is just below national average of 14% this is £500,000 more than we were able to bid for previously in 2018/19. We are continuing to review the need for more support in this area to help the charity grow by making sure that fundraising is embedded across the organisation.

Unrestricted cash is maintained to both help the charity deliver its objectives, and to bridge gaps between expenditure and income. The Trustees consider the ideal ratio of unrestricted cash (as at 31st March 2020) to be 3 months of operating costs. The charity currently has unrestricted cash of £33,470, which represents a small decrease in 2019/20. The trustee are aware this is currently under 3 months of operating costs and will be working to increase this over 2020/21 by:

- Increasing sales within the charity of coaching and training services
- Increasing donations from both corporates and members of the public and our services users
- Gaining further support from Charitable Trusts and foundations
- Expanding our offer to other geographical regions

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 these risks.

## DISABILITY SPORTS COACH

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

#### FOR THE YEAR ENDED 31 MARCH 2020

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#### Future Priorities

Looking forward into 2020/21, the following areas have been addressed to fit within our growth plan:

- Reviewing the charities structure to allow for the charity to be more streamlined for growth
- Reviewing our current services through research to address the needs of disabled people to be more regularly active.
- Reviewing the Board of trustees to make sure that the charity is in line with our continually developing Governance guidelines.
- Gain further financial support from Corporates, trusts, foundations and members of the public donating to the charity
- Identifying new opportunities where we can support disabled people to be active across England and Wales.

#### Structure, governance and management

The charity is a company that is limited by guarantee and does not have a shared 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 accounts are limited to £1.00.

The Trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the financial statements were:

Name (role)
C Mounsey-Thear, Chair
J Allen (Governance)
C Randall (Treasurer)
J Mcilwraith (Business Development)
K Grey (Disability & Sport)

Disability Sports Coach had no Directors leave in 2019/20.

## **DISABILITY SPORTS COACH**

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

#### ***FOR THE YEAR ENDED 31 MARCH 2020***

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##### **Governance update statement**

As we continually develop it is vital important that we review our Governance code to make sure that it is up to date and compliant with any new and changing charity guidance.

In 2018/19 we appointed a new trustee with the responsibility for making sure that the charity is compliant. We have continually reviewed governance documents and procedures over 2019/20 and are making steady progress with our financial and risk management procedures. Going into 2020/21, we are looking to develop this further and reviewing the board membership, specifically looking at skills needed.

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 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 companies contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 30 days 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.

##### **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 and up to the date of signature of the financial statements were:

James McIlwraith  
Chris M Mounsey-Thear, Chair  
Chris Randall  
Kate Grey  
James Allen

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.

## DISABILITY SPORTS COACH

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

**FOR THE YEAR ENDED 31 MARCH 2020**

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#### **Disabled persons**

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.

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

DocuSigned by:



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**C M Mounsey-Thear, Chair**

17 December 2020

Dated: .....

# DISABILITY SPORTS COACH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DISABILITY SPORTS COACH

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I report on the accounts of the charity for the year ended 31 March 2020, 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 financial statements. 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements 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 financial statements 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 financial statements to be reached.

DocuSigned by:  
  
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**Ian Warwick ACA FCCA**

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

21 December 2020

Dated: .....

# DISABILITY SPORTS COACH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b>Income from:</b>							
Grants receivable for core activities	3	18,857	185,235	204,092	46,494	190,775	237,269
Charitable activities	4	106,628	-	106,628	65,777	-	65,777
<b>Total income</b>		<u>125,485</u>	<u>185,235</u>	<u>310,720</u>	<u>112,271</u>	<u>190,775</u>	<u>303,046</u>
<b>Expenditure on:</b>							
Raising funds	5	39,859	38,186	78,045	16,756	28,473	45,229
Charitable activities	6	87,658	146,696	234,354	33,733	213,665	247,398
<b>Total resources expended</b>		<u>127,517</u>	<u>184,882</u>	<u>312,399</u>	<u>50,489</u>	<u>242,138</u>	<u>292,627</u>
Gross transfers between funds		-	-	-	(51,363)	51,363	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(2,032)	353	(1,679)	10,419	-	10,419
Fund balances at 1 April 2019		35,149	-	35,149	24,729	-	24,729
<b>Fund balances at 31 March 2020</b>		<u>33,117</u>	<u>353</u>	<u>33,470</u>	<u>35,148</u>	<u>-</u>	<u>35,148</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 31 MARCH 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		3,123		4,194
<b>Current assets</b>					
Debtors	10	59,712		27,257	
Cash at bank and in hand		28,346		68,090	
		88,058		95,347	
<b>Creditors: amounts falling due within one year</b>	11	(57,711)		(64,393)	
Net current assets			30,347		30,954
<b>Total assets less current liabilities</b>			33,470		35,148
<b>Income funds</b>					
Restricted funds			353		-
Unrestricted funds			33,117		35,148
			33,470		35,148

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

17 December 2020

The financial statements were approved by the Trustees on .....

DocuSigned by:

Chris Mounsey-Thear

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C M Mounsey-Thear, Chair

**Trustee****Company Registration No. 08045641**



# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### Charity information

Disability Sports Coach is a private company limited by guarantee incorporated in England and Wales. The registered office is 8 High Street, Brentwood, Essex, CM14 4AB.

#### 1.1 Accounting convention

The financial statements 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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.

The reporting period has changed from 30 April to 31 March, so the current period is only 11 months long. This is to align the year end with the funders and grant providers. Therefore the comparative information is not entirely comparable.

#### 1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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 financial statements.

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

#### 1.4 Income

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.

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 1 Accounting policies

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.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

#### 1.5 Expenditure

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).

#### 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 31 MARCH 2020

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#### 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 31 MARCH 2020

### 3 Grants receivable for core activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	18,857	-	18,857	46,494	-	46,494
Grants receivable	-	185,235	185,235	-	190,775	190,775
	<u>18,857</u>	<u>185,235</u>	<u>204,092</u>	<u>46,494</u>	<u>190,775</u>	<u>237,269</u>
<b>Grants receivable for core activities</b>						
Other	-	185,235	185,235	-	190,775	190,775
	<u>-</u>	<u>185,235</u>	<u>185,235</u>	<u>-</u>	<u>190,775</u>	<u>190,775</u>

### 4 Charitable activities

	Charitable Income	Charitable Income
	2020	2019
	£	£
Sales within charitable activities	<u>106,628</u>	<u>65,777</u>

### 5 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<u>Trading costs</u>				
Property expenses	15,786	19,289	35,075	22,387
Office admin costs	10,282	7,480	17,762	9,001
Professional charges	9,348	8,661	18,009	9,931
Travel costs	3,180	2,756	5,936	3,045
Depreciation and impairment	1,263	-	1,263	865
	<u>39,859</u>	<u>38,186</u>	<u>78,045</u>	<u>45,229</u>
Trading costs	<u>39,859</u>	<u>38,186</u>	<u>78,045</u>	<u>45,229</u>

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

### 5 Raising funds

**For the year ended 31 March 2019**

Trading costs	16,756	28,473	45,229
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### 6 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff and volunteer costs	234,335	247,298
Programme materials and marketing	19	100
	<u>234,354</u>	<u>247,398</u>
	<u>234,354</u>	<u>247,398</u>
<b>Analysis by fund</b>		
Unrestricted funds	87,658	33,733
Restricted funds	146,696	213,665
	<u>234,354</u>	<u>247,398</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>11</u>	<u>8</u>
<b>Employment costs</b>	<b>2020</b> £	<b>2019</b> £
Wages and salaries	197,844	135,460
Social security costs	18,054	11,645

**DISABILITY SPORTS COACH****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2020****9 Tangible fixed assets**

	Fixtures and fittings £	IT equipment £	Sports equipment £	Total £
<b>Cost</b>				
At 1 April 2019	481	8,764	135	9,380
Additions	-	192	-	192
	<u>481</u>	<u>8,956</u>	<u>135</u>	<u>9,572</u>
At 31 March 2020	481	8,956	135	9,572
<b>Depreciation and impairment</b>				
At 1 April 2019	481	4,570	135	5,186
Depreciation charged in the year	-	1,263	-	1,263
	<u>481</u>	<u>5,833</u>	<u>135</u>	<u>6,449</u>
At 31 March 2020	481	5,833	135	6,449
<b>Carrying amount</b>				
At 31 March 2020	-	3,123	-	3,123
At 31 March 2019	-	4,194	-	4,194

**10 Debtors**

	<b>2020</b> £	<b>2019</b> £
<b>Amounts falling due within one year:</b>		
Trade debtors	56,312	15,607
Other debtors	350	2,943
Prepayments and accrued income	3,050	8,707
	<u>59,712</u>	<u>27,257</u>

**11 Creditors: amounts falling due within one year**

	<b>2020</b> £	<b>2019</b> £
Other taxation and social security	12,561	5,281
Trade creditors	9,358	21,186
Other creditors	33,032	35,475
Accruals and deferred income	2,760	2,451
	<u>57,711</u>	<u>64,393</u>

**DISABILITY SPORTS COACH****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2020****12 Analysis of net assets between funds**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total 2019 £</b>
Fund balances at 31 March 2020 are represented by:						
Tangible assets	3,123	-	3,123	4,194	-	4,194
Current assets/(liabilities)	30,347	-	30,347	30,954	-	30,954
	<u>33,470</u>	<u>-</u>	<u>33,470</u>	<u>35,148</u>	<u>-</u>	<u>35,148</u>

**13 Related party transactions****Transactions with related parties**

No employees of the charity received more than £60,000 in remuneration throughout the current and previous year.