

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 2021

DISABILITY SPORTS COACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C M Mounsey-Thear, Chair J Allen C Randall K Grey A Briedyte S Vardy	(Appointed 1 February 2021) (Appointed 1 February 2021)
Secretary	P Ackred	
Charity number	1150294	
Company number	08045641	
Registered office	8 High Street Brentwood Essex CM14 4AB	
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 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

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.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Despite the unprecedented challenges, we have had another successful year for the charity in 2020/21. Where possible we have continued existing activities and introduced popular new services to help disabled people keep active throughout the pandemic. Highlights include:

- Engagement of 5,849 Disabled People in sporting activities
- Launch of our new Home Activity Programme
- Provided 573 hours of activity through the pandemic both face to face and online

On behalf of the Board, we would like to thank the staff for their continuous dedicated support of the charity's work. We would also like to extend our gratitude to our invaluable volunteers and funders who continually support our cause.

Coaching Programmes

The charity 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.

These services are now available both online and face-to-face.

Coaching Workforce

The charity's coaching workforce now consists entirely of skilled freelance sports coaches who travel throughout London to deliver sessions at various community settings as well as via online sessions. They range in age and experience and support is provided by the core team, when required, in ensuring that their sessions are adapted and modified appropriately to ensure all participants feel properly included. Sadly, the economic impact of the pandemic took its toll on our workforce with some coaches leaving the sector and others moving away from London to pursue their coaching careers elsewhere.

Coaching Hours

From 1 April 2020 to 31 March 2021 a total of 410 hours of coaching was delivered. Sessions consisted of a combination of online and face-to-face delivery, depending on the needs of the client and the availability of coaches. This, unsurprisingly, reflects a decrease compared with 2019/20 due to the enforced closure of many services across all our contracts from March 2020. Pleasingly, we saw some coaching activity return during the latter half of the year, but we are not yet back to where we were before the pandemic.

Summary of Key Indicators

- Number of unique disabled people reached through the coaching programme (414)
- Number of hours delivered (410)

Key Achievements

- Ability to pivot our delivery model to successfully introduce online coaching sessions.
- Ability to continue to provide safe physical activity and sports sessions for our partners.
- Upskilling our freelance coaches to enable them to deliver effective, safe and enjoyable online sessions.

The Impact of COVID-19 on our Coaching Programme

The pandemic has had a significant impact on how we deliver our services to other organisations and their users. We have had to adapt our services to ensure that disabled people have been able to keep active during this year. This came in the form of the introduction of online sessions and our clients were impressed by the speed with which we adapted our services as well as maintaining high levels of quality.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2021

Whilst our overall coaching income was considerably hit by COVID-19 (around 50% decrease), we are now slowly seeing the return of existing clients and the appearance of new clients wanting our services. This is very reassuring and bodes well for the recovery of our coaching programme.

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 structure with recommended local and national exit routes to other sporting opportunities
- Festivals and events with a mixture of taster activities and competition, in partnership with National Governing Bodies (NGBs), 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.

The Impact of COVID-19 on our Community Club programme.

The government decision to impose several stringent national lockdown measures across the country since March 2020 has had an impact on our Community Club programme, with all clubs being suspended during most of 2020/21. We had a small window which allowed us to open a few of the clubs during September and October 2020 and this allowed us to deliver 37 sessions and attract 59 unique participants. Sadly, from November 2020 through to March 2021 the clubs were closed again due to compulsory national restrictions.

The Summer Festival was due to be held in August 2020 at Westway Sport Centre. This event has traditionally attracted hundreds of disabled people and their families and has provided an excellent opportunity to showcase our services. Unfortunately, the need to observe national guidelines and protocols meant the festival could not be held in person this year. Instead, we adapted and innovated to deliver an enjoyable online event which attracted over 190 disabled people including people from as far away as Morocco. The event also attracted National Governing Bodies of Sport and other key agencies including Sport England.

With restrictions slowly being lifted in March 2021, we are planning for a safe return to in-person Club activity for all our members. We know that this is going to take some time with significant logistical considerations as well as helping our members feel comfortable to return, with many being at greater risk of contracting COVID-19. We, therefore, plan to deliver outdoor sessions during the summer months, and then transition to indoor activity in the autumn.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2021

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. It provides individuals with practical experience in how to adapt sports sessions for different impairment groups focusing on mainstream and adapted sports, language and communication explored through interactive tasks and an introduction to different types of activities. Organisations can choose sports and length of course.

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.

The Impact of COVID-19 on our Training Programme

The charity's training courses have, understandably, been significantly impacted by COVID-19. Whilst we had some windows of opportunity to deliver during the year, uptake on our face-to-face courses was very low.

The online courses allowed us to earn some income during the year but with only a small uptake due mainly to the increasingly competitive nature of online training as well as the need for us to prioritise other parts of the business during such difficult times.

Once traditional delivery methods can be resumed, it is anticipated that the Project Officers will take greater responsibility for identifying, promoting, organising and delivering 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 2021

Home Activity Programme

One of the new additions to our services was the creation of our 'DSC At Home' programme which ensured that disabled people within our community were still able to be active during the pandemic. Disability Sports Coach was one of the first organisations in the country to take this approach in early April 2021 and we are proud that we were able to support so many disabled people and their families during this time.

The programme was designed and built to enable us to continue providing for our community and allowing disabled people to join our online sessions via Zoom. Activities such as Dance, Yoga and ball activities have all been very successful. Whilst this was very much needed and served both existing and new members, we quickly realised that not all our community could access online activities for a variety of different reasons. At the end of April 2021, we sent out our first batch of free sports equipment packs directly to 130 families most in need. These contained items such as table tennis bats and balls, bean bags, skipping ropes as well as more tactile items for people with heightened sensory needs. All this equipment could be used at home and the packs were also accompanied with an easy-read guide of different games and instructions on how the equipment could be safely and effectively used. This guide was available for free in print as well as online and was downloaded across the world. We consider the introduction of our DSC At Home programme to be one of our major successes throughout the pandemic and we are proud of the way in which it meant we could support as many disabled people as possible during such difficult times.

Key successes of the programme include:

- Delivered 1,218 free equipment packs across our network.
- Over 2,000 disabled people and family members accessed our Active at Home guides.
- Provided over 110 hours of online activity with multiple attendees.

Whilst this programme was in direct response to COVID-19 and the need for a solution to the prevention of in-person activity, we envisage that a hybrid approach of both online activity and face-to-face sessions will be an important characteristic of our delivery programme for the foreseeable future. Blended delivery will enable us to re-engage with our former clients as well as reaching new markets.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2021

Fundraising

We are hugely grateful to all the trusts, foundations, and donors that supported us throughout the year, including but not limited to:

Active Lambeth
Barchester Foundation
Laureus Sport for Good Foundation
Boost Charitable Trust
Brent Council
Cash4Clubs
Charities Aid Foundation (CAF)
Checkout.com
City Bridge Trust
Credit Agricole CIB - Helping Hands
The London Community Foundation
Field Family Charitable Trust
Jack Petchey Foundation
John Lyon's Charity
London Legacy Development Corporation
London Sport
Made By Sport
Making A Difference Locally (MADL)
MIGSO-Pcubed
Nike Community Impact Fund, managed by the King Baudouin Foundation
Philip Rudling
Royal Borough of Kensington & Chelsea
Sir Jules Thorn Charitable Trust
Southwark Council
Sport England
Tesco
The Blakemore Foundation
UCB Community Health Fund
Wandsworth Council
Wimbledon Foundation

We would also like to thank to our corporate partners MIGSO-Pcubed for their invaluable support over the last 12 months. The team have continued their fundraising efforts, raising a total of £3,000 through a team of 19 taking on the Big Half Marathon in London. The team have also shared guidance and insight which will help the long-term development of the charity.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

It has been a challenging year for the charity due to government restrictions, causing the loss of around 40% of earned income from coaching and training services. However, the charity was fortunate to be supported by emergency COVID19 funding from Trusts and grants throughout 2020/21. Over this year we have applied for a total of £685,437 and were successful with £212,958, representing a 31% success rate - well above the national average of 14-15%.

We are thankful to our long-term partners at the City Bridge Trust and Sport England, whose ongoing support through the Tackling Inequalities Fund has allowed us to adapt our services and reach vulnerable disabled people at a time our services were needed most.

Reserves are needed to bridge the gap between expenditure and income. The Trustees consider the ideal reserve level (at 31st March 2021) to be 3 months of operating costs. During times of uncertainty, we may seek to hold more reserves if at all possible, in order to allow the charity to sustainably deliver its objectives.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied those systems are in place to mitigate exposure to these risks.

Looking forward into 2021/22, the following areas have been addressed to fit within our growth plan:

- Reviewing the support for disabled people delivered by other organisations after COVID-19 to identify gaps and opportunities in service.
- Reviewing the charity's structure to allow it to be more streamlined for growth.
- Reviewing our current services to meet the needs of disabled people, helping increase active levels.
- Reviewing the Board of Trustees to make sure that the charity is resourced in line with our continually developing Governance guidelines.
- Gain further financial support from Corporate Partners, Trusts, Foundations and members of the public donating to the charity.
- Identifying new opportunities where we can support disabled people and organisations to increase physical activity and sports opportunities across England and Wales.
- Reviewing and developing the charity's strategy and business plan for the next 5 years.

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:

J McIlwraith	(Resigned 1 January 2021)
C M Mounsey-Thear, Chair	
J Allen	
C Randall	
K Grey	
A Briedyte	(Appointed 1 February 2021)
S Vardy	(Appointed 1 February 2021)

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 2021

Governance update statement

As we continually develop, it is vital important that we review our Governance infrastructure that we put in place to make sure that it continues to be up to date and compliant with any new and changing charity guidance.

In 2019 we appointed a new Trustee James Allen with the responsibility for making sure that the charity is compliant with the charity's infrastructure. We have continually reviewed governance documents and procedures over 2020/21 and are making steady progress to further enhance our financial and risk management procedures. Going into 2021/22, we aim to develop this further by reviewing our board membership and identifying skills that will further support the charity's growth.

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.

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

DocuSigned by:

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C M Mounsey-Thear, Chair

22 December 2021
Dated:

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 31 March 2021, 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.



Ian Warwick ACA FCCA

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

Dated: 22.12.2021

DISABILITY SPORTS COACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Grants receivable for core activities	3	157,299	218,272	375,571	18,857	185,235	204,092
Charitable activities	4	63,737	-	63,737	106,628	-	106,628
Total income		221,036	218,272	439,308	125,485	185,235	310,720
<u>Expenditure on:</u>							
Raising funds	5	27,095	62,069	89,164	39,859	38,186	78,045
Charitable activities	6	136,822	116,784	253,606	87,658	146,696	234,354
Total resources expended		163,917	178,853	342,770	127,517	184,882	312,399
Net income/(expenditure) for the year/							
Net movement in funds		57,119	39,419	96,538	(2,032)	353	(1,679)
Fund balances at 1 April 2020		33,471	-	33,471	35,149	-	35,149
Fund balances at 31 March 2021		90,590	39,419	130,009	33,117	353	33,470

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 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		6,121		3,123
Current assets					
Debtors	10	40,643		59,712	
Cash at bank and in hand		112,667		28,346	
		<u>153,310</u>		<u>88,058</u>	
Creditors: amounts falling due within one year	11	<u>(29,422)</u>		<u>(57,711)</u>	
Net current assets			123,888		30,347
Total assets less current liabilities			<u>130,009</u>		<u>33,470</u>
Income funds					
Restricted funds			39,419		353
Unrestricted funds			90,590		33,117
			<u>130,009</u>		<u>33,470</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 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

22 December 2021

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 2021

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.

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.

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 31 MARCH 2021

1 Accounting policies (Continued)

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.

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.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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 2021

3 Grants receivable for core activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	25,302	-	25,302	18,857	-	18,857
Grants receivable	131,997	218,272	350,269	-	185,235	185,235
	<u>157,299</u>	<u>218,272</u>	<u>375,571</u>	<u>18,857</u>	<u>185,235</u>	<u>204,092</u>

4 Charitable activities

	Charitable Income 2021	Charitable Income 2020
	£	£
Sales within charitable activities (unrestricted funds)	<u>63,737</u>	<u>106,628</u>

5 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
<u>Fundraising and publicity</u>				
Staging virtual events	-	45,305	45,305	-
<u>Trading costs</u>				
Property expenses	4,562	8,468	13,030	35,075
Office admin costs	10,790	3,284	14,074	17,762
Professional charges	9,662	3,802	13,464	18,009
Travel costs	442	1,210	1,652	5,936
Depreciation and impairment	1,639	-	1,639	1,263
Trading costs	<u>27,095</u>	<u>16,764</u>	<u>43,859</u>	<u>78,045</u>
	<u>27,095</u>	<u>62,069</u>	<u>89,164</u>	<u>78,045</u>
For the year ended 31 March 2020				
Trading costs	<u>39,859</u>	<u>38,186</u>		<u>78,045</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff and volunteer costs	253,444	234,335
Programme materials and marketing	162	19
	<u>253,606</u>	<u>234,354</u>
	<u>253,606</u>	<u>234,354</u>
Analysis by fund		
Unrestricted funds	136,822	87,658
Restricted funds	116,784	146,696
	<u>253,606</u>	<u>234,354</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:

	2021 Number	2020 Number
	8	11
	<u>8</u>	<u>11</u>
Employment costs	2021 £	2020 £
Wages and salaries	197,844	135,460
Social security costs	18,054	11,645
	<u>197,844</u>	<u>135,460</u>
	<u>18,054</u>	<u>11,645</u>

During 2019/20 the charity had a number of part-time employees leave their posts. A charity restructure replaced all part-time roles with full-time positions and created a new management role in 2020/21.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Fixtures and fittings	IT equipment	Sports equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	481	8,956	135	9,572
Additions	-	2,655	2,000	4,655
Disposals	-	(3,784)	-	(3,784)
At 31 March 2021	481	7,827	2,135	10,443
Depreciation and impairment				
At 1 April 2020	481	5,833	135	6,449
Depreciation charged in the year	-	1,657	-	1,657
Eliminated in respect of disposals	-	(3,784)	-	(3,784)
At 31 March 2021	481	3,706	135	4,322
Carrying amount				
At 31 March 2021	-	4,121	2,000	6,121
At 31 March 2020	-	3,123	-	3,123

10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	33,464	56,312
Other debtors	2,314	350
Prepayments and accrued income	4,865	3,050
	40,643	59,712

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	13,454	12,561
Trade creditors	12,976	9,358
Other creditors	-	33,032
Accruals and deferred income	2,992	2,760
	29,422	57,711

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	6,121	-	6,121	3,123	-	3,123
Current assets/ (liabilities)	43,995	79,893	123,888	28,020	2,327	30,347
	<u>50,116</u>	<u>79,893</u>	<u>130,009</u>	<u>31,143</u>	<u>2,327</u>	<u>33,470</u>