

Charity registration number 1150294

Company registration number 08045641 (England and Wales)

DISABILITY SPORTS COACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DISABILITY SPORTS COACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C M Mounsey-Thear, Chair J Allen C Randall K Grey A Briedyte S Vardy A J Hulston M Leggett K E Sorab	(Appointed 20 October 2021) (Appointed 24 January 2022) (Appointed 20 January 2022)
Secretary	P Ackred	
Charity number	1150294	
Company number	08045641	
Registered office	Marathon Building 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 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

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 (DSC) 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 issues by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and Performance

We continue to see growth across the Charity's work and are pleased to report a successful year during the emergence from lockdowns and despite the continued impact of Covid-19 and general economic uncertainty. A few of the Charity's highlights have been noted below but it should also be noted that we have seen a significant increase compared to the previous year:

- Engaged with over 3,500 disabled people across our programmes.
- Over 16,500 disabled people participated in our services.
- Provided 1,750 hours of activity.

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.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2022

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, Day Care Centres, Disabled People's Organisations, Charities and other agencies wishing to offer sport and physical activity for disabled people.

Coaching Workforce

Our coaching network is entirely made up of freelance sport and physical activity leaders who support the delivery of our services. Over the last 12 months we have recruited further but we have found recruitment of sufficient numbers of adequately skilled and experienced staff a significant challenge. This is mainly due to the number of the sector's existing workforce retraining and moving into other professions. We are regularly reassessing ways to access the right staff to support our work. In line with the inclusive nature of our work, we are pleased to report that over 40% of our existing workforce have disclosed that they have a disability.

Coaching hours

During the year we have delivered over 1,200 hours of coaching activities both in person and online. This is a significant increase from our 2020/21 report (410 hours).

Summary of Key indicators

- Number of unique disabled people reached through the Charity's coaching programmes (1,728).
- Number of hours delivered (1,203).

Key achievements

- Increasing the number of sessions offered to our clients and increasing our unrestricted income above pre-pandemic levels.
- Continually providing high quality sports and physical activity services for our partners.
- Upskilling 6 freelance coaches to support more disabled people wanting to take part in sport and physical activity.

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.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2022

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 21,000 disabled people and 2,900 structured sports sessions have been delivered.

In the face of significant resource challenges we have successfully restarted 11 Community Clubs following lockdowns due to the Coronavirus pandemic.

Home activity Programme

Throughout the year we have continued to deliver the Home Activity Programme for members who could not attend face to face. These sessions are weekly and include Dance, Yoga and an online quiz to help keep beneficiaries engaged with the Charity.

During the latter end of the year it was pleasing to see that many of these members returned to face-to-face activities through the Community club programme, while also continuing to attend the online sessions.

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.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2022

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 Equality Workshop

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

Courses delivered in 2021/22	
Adapted Sports Course	1
Elearning: Disability Awareness in Sport	54
Inclusive Coaching Workshop	5
Disability Equality Training	1
Disability Awareness in Sport Coaching	-
Total	61

As you will see from the table above, we are slowly rebuilding the Charity's training programme following the pandemic. Whilst this is not yet at pre-pandemic levels, we are seeing this build slowly and hope to return to normal over 2022-23.

Business Development

Throughout the reporting period, efforts have been made to:

- Identify different methods of service delivery as a means of promoting sustainable growth.
- Diversify the portfolio of the Charity's services with a view to enabling partner organisations to develop their own inclusive physical activity programmes.

Licensing (Empowered programme)

A pilot programme has been developed whereby third-party non-profit organisations have been recruited and empowered, through a Service Level Agreement, to take responsibility for managing some of our London-based Community Clubs. Once concluded we will be able to analyse if this approach is more effective in achieving future growth and sustainability. The trial programme is scheduled to conclude in July 2022 when a full review and evaluation report will be produced.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Sport England TiF/Together Fund

In our capacity as a national partner of Sport England, we have managed to secure funding which has been granted, through a competitive application process, to like-minded partner organisations in London with aspirations of developing physical activity and sports programmes for the disabled people they directly support. This grant funding programme has allowed us to extend the reach of our services and facilitate an even larger number of disabled people in leading more healthy and active lives.

During the reporting period, we supported 22 non-profit disability organisations with grants amounting to almost £40,000. This funding was put towards both the purchase of home activity sports equipment packs and the creation of new physical activity projects.

We estimate that this funding enabled an additional 600 disabled people in London to keep active and return to healthier lifestyles after long periods of inactivity due to the impact of Covid 19.

Fundraising

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

Aviva
Brent Council
City Bridge Trust
City of Westminster Council
Comic Relief
Everyone Active
Garfield Weston Foundation
Greater London Authority
HCF Training & Development
Jack Petchey Foundation
John Lyon's Charity
London City Airport Community Fund
Mi-GSO PCUBED
Parkgate House School
Royal Borough of Kensington & Chelsea Leisure Services
Southwark Council
Tower Hamlets London Borough Council
Sport England
Team London Bridge
The Astor Foundation
Toyota Parasport Fund (Sport England)
United Saint Saviour's Charity
Wimbledon Foundation

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial Review

2021/2022 continued to be a positive year for the Charity through fundraising from trusts, foundations and individual donors, which has enabled the Charity to sustain its capacity to support its beneficiaries through its various programmes. Donations included legacy donations; we are extremely grateful for such gestures of support in difficult times.

We continue to build on both our unrestricted and restricted income through the Charity's services and at the end of March 2022 the unrestricted income represented 36% of the Charity's total income. We are delighted with this following the difficulty of the pandemic, with all of the Charity's services now back up and running for a full year.

We are continually thankful to our long-term partners at the City Bridge Trust and Sport England.

Reserves and going concern

Reserves are needed to bridge the gap between expenditure and income. The Trustees consider the ideal unrestricted reserves level (as at 31st March 2022) to be 3 months of operating costs. During times of uncertainty, we may seek to hold more unrestricted reserves, if possible, in order to allow the Charity to sustainably deliver its objectives given that income can be unpredictable for charities like ours.

Future Priorities

Looking into 2022/23:

- Create a strategy that is for the benefit of its beneficiaries and stakeholders for the next 5 years.
- Continually review its governance procedures and make sure that these are fit for purpose.
- Reviewing the Charity's structure to allow for more streamline growth.
- Reviewing the Board of Trustees to make sure that the Charity is resourced in line with developing Governance guidelines.
- Gain further financial support from Corporates, Trusts, foundations and members of the public donating to the Charity.
- Identifying further opportunities where we can support Disabled people across England and Wales.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 MARCH 2022

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	
Chris Mounsey-Thear (Chair)	
Chris Randall	
James Allen	
Kate Grey	
A Briedyte	
S Vardy	
A J Hulston	(Appointed 20 th October 2021)
M Leggett	(Appointed 24 th January 2022)
K E Sorab	(Appointed 20 January 2022)

There were 3 changes to changes to the constitution of the Board of Trustees (or directors) during the year. The Trustees are aware of their responsibilities to any new Trustees.

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 2021/22 we appointed 3 new Trustees with the responsibility for making sure that the Charity is in a strong position to leverage an appropriately broad and skilled experience and skillset in order to best support delivery of its services and is compliant with guidance. We have continually reviewed governance documents and procedures over the year and are making steady progress with our financial and risk management procedures. Going into 2022/23 we look to develop this further and look at the Board membership specifically looking at the skills needed.

Supplier payment policy

The Charity'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 Charity'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 Charity's contractual and other legal obligations.

Trade creditors of the Charity at the year-end were equivalent to 30 day's purchases, based on the average daily amount invoiced by suppliers during the year.

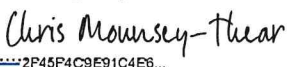
All the directors of the Company are also Trustees of the Charity. The day-to-day management is carried out by the Chief Executive (P Ackred). The Trustees provide regular support for the Chief Executive.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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

C M Mounsey-Thear, Chair

DocuSigned by:

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12 December 2022

Date:

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 2022, 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.



Corné von Wielligh ACA

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

Dated: 12/12/22

DISABILITY SPORTS COACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	Notes	£	£	£	£	£	£
Income from:							
Grants receivable for core activities	3	61,165	278,836	340,001	157,299	218,272	375,571
Charitable activities	4	93,687	-	93,687	63,737	-	63,737
Total income		<u>154,852</u>	<u>278,836</u>	<u>433,688</u>	<u>221,036</u>	<u>218,272</u>	<u>439,308</u>
Expenditure on:							
Raising funds	5	31,394	74,818	106,212	27,095	62,069	89,164
Charitable activities	6	161,705	147,756	309,461	136,822	116,784	253,606
Total expenditure		<u>193,099</u>	<u>222,574</u>	<u>415,673</u>	<u>163,917</u>	<u>178,853</u>	<u>342,770</u>
Net (expenditure)/income for the year/							
Net movement in funds		(38,247)	56,262	18,015	57,119	39,419	96,538
Fund balances at 1 April 2021		90,590	39,419	130,009	33,471	-	33,471
Fund balances at 31 March 2022		<u><u>52,343</u></u>	<u><u>95,681</u></u>	<u><u>148,024</u></u>	<u><u>90,590</u></u>	<u><u>39,419</u></u>	<u><u>130,009</u></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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		4,115		6,121
Current assets					
Debtors	10	102,715		40,643	
Cash at bank and in hand		68,986		112,667	
		<u>171,701</u>		<u>153,310</u>	
Creditors: amounts falling due within one year	11	<u>(27,792)</u>		<u>(29,422)</u>	
Net current assets			143,909		123,888
Total assets less current liabilities			<u>148,024</u>		<u>130,009</u>
Income funds					
Restricted funds			95,681		39,419
Unrestricted funds			52,343		90,590
			<u>148,024</u>		<u>130,009</u>

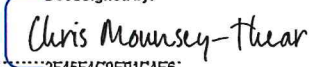
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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.

The financial statements were approved by the Trustees on 12 December 2022

DocuSigned by:

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 C M Mounsey-Thear, Chair
 Trustee

Company registration number 08045641

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Disability Sports Coach is a private company limited by guarantee incorporated in England and Wales. The registered office is Marathon Building C/O House Of Sport, 190 Great Dover Street, London, SE1 4TB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 £1.

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.

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.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 the statement of financial activities.

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.

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.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

3 Grants receivable for core activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	26,006	-	26,006	25,302	-	25,302
Grants receivable	35,159	278,836	313,995	131,997	218,272	350,269
	<u>61,165</u>	<u>278,836</u>	<u>340,001</u>	<u>157,299</u>	<u>218,272</u>	<u>375,571</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Sales within charitable activities (unrestricted funds)	93,687	63,737

5 Raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Fundraising and publicity</u>				
Staging virtual events	-	34,188	34,188	45,305
<u>Trading costs</u>				
Property expenses	4,826	12,595	17,421	13,030
Office admin costs	12,246	8,532	20,778	14,074
Professional charges	11,250	15,846	27,096	13,464
Travel costs	738	3,657	4,395	1,652
Depreciation and impairment	2,334	-	2,334	1,639
Trading costs	31,394	40,630	72,024	43,859
	31,394	74,818	106,212	89,164
For the year ended 31 March 2021				
Fundraising and publicity	-	45,305		45,305
Trading costs	27,095	16,764		43,859
	27,095	62,069		89,164

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff and volunteer costs	300,945	253,444
Programme materials and marketing	8,516	162
	<u>309,461</u>	<u>253,606</u>
	<u>309,461</u>	<u>253,606</u>
Analysis by fund		
Unrestricted funds	161,705	136,822
Restricted funds	147,756	116,784
	<u>309,461</u>	<u>253,606</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

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>7</u>	<u>8</u>
Employment costs		
	2022 £	2021 £
Wages and salaries	223,558	221,725
Social security costs	17,849	16,417
	<u>241,407</u>	<u>238,142</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Fixtures and fittings	IT equipment	Sports equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	481	7,827	2,135	10,443
Additions	-	329	-	329
At 31 March 2022	481	8,156	2,135	10,772
Depreciation and impairment				
At 1 April 2021	481	3,706	135	4,322
Depreciation charged in the year	-	1,668	667	2,335
At 31 March 2022	481	5,374	802	6,657
Carrying amount				
At 31 March 2022	-	2,782	1,333	4,115
At 31 March 2021	-	4,121	2,000	6,121

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	100,058	33,464
Other debtors	-	2,314
Prepayments and accrued income	2,657	4,865
	102,715	40,643

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	6,689	13,454
Trade creditors	12,963	12,976
Other creditors	5,220	-
Accruals and deferred income	2,920	2,992
	27,792	29,422

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.

DISABILITY SPORTS COACH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****13 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	4,115	-	4,115	6,121	-	6,121
Current assets/(liabilities)	8,750	135,159	143,909	43,995	79,893	123,888
	<u>12,865</u>	<u>135,159</u>	<u>148,024</u>	<u>50,116</u>	<u>79,893</u>	<u>130,009</u>