

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 2023

DISABILITY SPORTS COACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

K E Sorab OBE, Chair
A Bamania
M Leggett
C Randall
C M Mounsey-Thear
S Vardy
J Allen (Resigned 15 June 2022)
K Grey (Resigned 8 March 2023)
A J Hulston (Resigned 2 November 2022)

Secretary

P Ackred

Charity number

1150294

Company number

08045641

Registered office

Marathon Building C/O House of Sport
190 Great Dover Street
London
SE41 4YB

Independent examiner

Hazlewoods LLP
Staverton Court
Staverton
Cheltenham
GL51 0UX

DISABILITY SPORTS COACH

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DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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

The Charity continues to develop in the services it delivers, ensuring that disabled people and their support networks are supported throughout its work. Below you will be able to see some key highlights from the year ending March 2023.

- Engaged with over 3,557 individual disabled people and their support network across our programmes.
- Provided 2,034 hours of activity.
- Trained over 300 disabled and non-disabled people as coaches.
- Deployed over 62 disabled and non-disabled volunteers throughout our programmes.

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

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 providers, 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 much of the sector's existing workforce retraining and moving into other professions during and following Covid-19. 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 approximately 42% of our existing workforce, including Trustees and regular volunteers and coaches have disclosed that they are disabled.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Coaching hours

During the year we have delivered over 1,242 hours of coaching activities. This is a slight increase in hours delivered for this service compared to last year (1,200).

Summary of Key indicators

- Number of unique disabled people reached through the Charity's coaching programmes (1,742)
- Number of hours delivered (1,242)

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.
- Continually developing our holiday programmes in targeted London Boroughs to support more disabled people and their families keep active during the holiday periods.

Community Clubs

DSC'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 Club 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.
- Providing termly structured sports sessions and promoting other local and national inclusive sports opportunities that are available to our members.
- 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.
- Working with key partners throughout the community to promote the programme and engage more disabled people.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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

Over the last 12 months we have provided this programme to over 215 disabled people and their families across 11 Community Clubs, providing nearly 800 hours of activity, amassing almost 3,677 individual visits. This is slightly down by around 15% on last year's participation figures which can mainly be attributed to the rise in the cost of living. Whilst we charge a nominal fee of £4 per club visit to help support and sustain the programme, we will not enforce this if it is a barrier to a disabled person being active.

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

DSC 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 curling.

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:

This 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 principles 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. The course 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 the length of course.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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.

Over 2022/23 we delivered 41 training courses (27 online and 14 in person) reaching over 300 delegates nationwide to become more inclusive to disabled people in their sessions.

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 was delivered during the reporting period and concluded in July 2022, which explored the possibilities of our Community Clubs being delivered independently by third parties, under a Service Level Agreement. A full programme report was presented to the Board of Trustees in the Autumn 2022, which highlighted the key programme findings and made recommendations regarding strengths and areas for improvement in the event of future implementation.

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 10 non-profit disability organisations in gaining access to Sport England's grants amounting to almost £46,500. 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 1600 disabled people and their support network in London to keep active and return to healthier lifestyles after long periods of inactivity due to the impact of Covid-19.

Inclusive Activity Leaders

We are proud to have partnered with Nike to deliver an innovative new programme called Inclusive Activity Leaders. The programme trained 25 disabled and non-disabled people alongside each other to become fully qualified sports coaches. The aim of the programme was to develop a more inclusive workforce and give more disabled people the chance to enjoy inclusive sport.

Each Leader gained new coaching qualifications, mentoring from specialist coaches and work experience at our Community Clubs, with the aim of beginning a career as inclusive sports coaches. As part of the programme, Leaders delivered fun, community sports activities to over 200 disabled people across London.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Fundraising

We are again hugely grateful to the following Trusts, Foundations and Donors for their support throughout the year, including but not limited to:

Arnold Clark Community Fund
Brent Council
Boost Charitable Trust
City Bridge Trust
Credit Agricole
Edward Gosling Foundation
Everyone Active
February Foundation
Garfield Weston Foundation
Greenwich Leisure Limited (GLL)
Greater London Authority
GVC Holdings – (London Community Foundation)
Henry Smith Charity
Jack Petchey Foundation
Lambeth Council
Mi-GSO - PCUBED
National Lottery
Nike
Royal Borough of Kensington & Chelsea Leisure Services
Sport England
Sporting Chance Prize Draw
Team London Bridge
United St. Saviour's Charity
Wimbledon Foundation

Financial Review

2022/23 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 continually seek to increase the proportion of our unrestricted income as well as increasing its sustainability.

With some of our larger funders coming to a natural end in March 2023, we have increased our efforts in seeking other funding partnerships and diversifying our income.

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Due to the 'cost of living' crisis and the focus of funding from Trusts and Foundations on essential services such as food and shelter, it is expected to be challenging for the Charity to continue provide the level of services in 2023/24 that we have delivered since it started in 2013. As such, it is important for the Charity to be realistic about what we can achieve. Forecasting for the next 12 months is expected to be a lot more around sustainability than growth.

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 2023) 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 deliver its objectives given that income can be unpredictable for charities like ours.

Future Priorities

Looking into 2023/24, we are seeking to:

- Launch our new strategy and embed this across the work that we do.
- Continually review our governance procedures and make sure that these remain fit for purpose for a charity of our size and complexity.
- Reviewing the Charity's structure to ensure sustainability of its services.
- 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.

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 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	
Chris Randall	
James Allen	(Resigned 15 th June 2022)
Kate Grey	(Resigned 8 th March 2023)
A Bamania	
S Vardy (Deputy Chair)	
A J Hulston	(Resigned 2 nd November 2022)
M Leggett	
K E Sorab OBE (Chair)	

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

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Governance update statement

As we continually develop it is vitally 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.

At the beginning of 2022/23 we reviewed our Board governance and current structure to ensure that we were complying with our Memorandum and Articles of Association. This led to a Chair of Trustees (Karen Sorab OBE) and Sam Vardy (Deputy Vice Chair) being elected during the first quarter of the year taking over from Chris Mounsey-Thear after 6 years in the role. The Trustees would like to take this opportunity to thank Chris for his valued work and invaluable contribution over his time as Chair and look forward to his continued support as he was elected to continue as a valued board member.

Looking into 2023/24, the Trustees are aware of importance and benefits of diversity and inclusion in the make-up of the Charity's Board. A skills gap analysis of the Board of Trustees will periodically be refreshed to identify areas of expertise needed within the Charity in the first quarter with a view to recruiting new Trustees during the latter part of the year.

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.

None of the Directors of the Company (who are also Trustees of the Charity) are remunerated for their work. 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.

K Sorab OBE, Chair

Karen Sorab

.....

18/12/2023

Date:

DISABILITY SPORTS COACH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISABILITY SPORTS COACH

For the year ended 31 March 2023

I report on the financial statement of Disability Sports Coach for the year ended 31 March 2023, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees of the Company (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the financial statements of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's statement

The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS102).

I have considered the disclosures made in Note 1 to the financial statements with regards to the charity's ability to continue as a going concern.

I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



.....
Scott Lawrence FCA, DChA
HAZLEWOODS LLP

Date 19/12/2023

Staverton Court
Staverton
Cheltenham
GL51 0UX

DISABILITY SPORTS COACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Grants receivable for core activities	3	92,811	251,664	344,475	61,165	278,836	340,001
Charitable activities	4	124,016	-	124,016	93,687	-	93,687
Total income		216,827	251,664	468,491	154,852	278,836	433,688
<u>Expenditure on:</u>							
Raising funds	5	29,475	38,212	67,687	31,394	40,630	72,024
Charitable activities	6	192,386	204,338	396,724	161,705	181,944	343,649
Total expenditure		221,861	242,550	464,411	193,099	222,574	415,673
Net (expenditure)/ income for the year/ Net movement in funds		(5,034)	9,114	4,080	(38,247)	56,262	18,015
Fund balances at 1 April 2022		52,343	95,681	148,024	90,590	39,419	130,009
Fund balances at 31 March 2023		47,309	104,795	152,104	52,343	95,681	148,024

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		3,089		4,115
Current assets					
Debtors	10	17,744		102,715	
Cash at bank and in hand		<u>152,208</u>		<u>68,986</u>	
		169,952		171,701	
Creditors: amounts falling due within one year	11	<u>(20,937)</u>		<u>(27,792)</u>	
Net current assets			<u>149,015</u>		<u>143,909</u>
Total assets less current liabilities			<u>152,104</u>		<u>148,024</u>
Income funds					
Restricted funds			104,795		95,681
Unrestricted funds			<u>47,309</u>		<u>52,343</u>
			<u>152,104</u>		<u>148,024</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 2023.

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.

18/12/2023

The financial statements were approved by the Trustees on

Karen Sorab

.....
K E Sorab OBE, Chair
Trustee

Company registration number 08045641

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 4YB.

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 £.

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 2023

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 2023

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 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Donations and gifts	16,580	-	16,580	26,006	-	26,006
Grants receivable	76,231	251,664	327,895	35,159	278,836	313,995
	<u>92,811</u>	<u>251,664</u>	<u>344,475</u>	<u>61,165</u>	<u>278,836</u>	<u>340,001</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Sales within charitable activities (unrestricted funds)	124,016	93,687

5 Raising funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Trading costs</u>				
Property expenses	6,393	11,846	18,239	17,421
Office admin costs	5,944	8,205	13,969	20,778
Professional charges	11,252	14,903	26,155	27,096
Travel costs	3,630	3,439	7,069	4,395
Depreciation and impairment	2,256	-	2,256	2,334
	<u>29,475</u>	<u>38,212</u>	<u>67,687</u>	<u>72,024</u>
For the year ended 31 March 2022				
Trading costs	<u>31,394</u>	<u>40,630</u>		<u>72,024</u>

£34,188 of expenditure incurred in 2022 has been reclassified from raising funds to charitable activities below since the expenditure related to providing grants and purchasing equipment to be delivered directly to beneficiaries. This reclass has no impact on the overall funds, or the split between restricted and unrestricted expenditure presented in the financial statements.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff and volunteer costs	322,668	300,945
Programme materials and marketing	4,508	8,516
Funding to external partners	69,548	34,188
	<u>396,724</u>	<u>343,649</u>
Analysis by fund		
Unrestricted funds	192,386	161,705
Restricted funds	204,338	181,944
	<u>396,724</u>	<u>343,649</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:

	2023 Number	2022 Number
	<u>7</u>	<u>7</u>
Employment costs		
	2023 £	2022 £
Wages and salaries	249,811	223,558
Social security costs	26,837	17,849
Pension costs	5,152	5,372
	<u>281,800</u>	<u>246,779</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Tangible fixed assets

	Fixtured and fittings £	IT equipment £	Sports equipment £	Total £
Cost				
At 1 April 2022	481	8,156	2,135	10,772
Additions	-	1,230	-	1,230
Disposals	(86)	(701)	(135)	(922)
	<u>395</u>	<u>8,685</u>	<u>2,000</u>	<u>11,080</u>
At 31 March 2023	<u>395</u>	<u>8,685</u>	<u>2,000</u>	<u>11,080</u>
Depreciation and impairment				
At 1 April 2022	481	5,374	802	6,657
Depreciation charged in the year	-	1,589	667	2,256
Depreciation eliminated on disposal	(86)	(701)	(135)	(922)
	<u>395</u>	<u>6,262</u>	<u>1,334</u>	<u>7,991</u>
At 31 March 2023	<u>395</u>	<u>6,262</u>	<u>1,334</u>	<u>7,991</u>
Carrying amount				
At 31 March 2023	<u>-</u>	<u>2,423</u>	<u>666</u>	<u>3,089</u>
At 31 March 2022	<u>-</u>	<u>2,782</u>	<u>1,333</u>	<u>4,115</u>

10 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	14,540	100,058
Other debtors	-	-
Prepayments and accrued income	<u>3,204</u>	<u>2,657</u>
	<u>17,744</u>	<u>102,715</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	7,071	6,689
Trade creditors	9,392	12,963
Other creditors	879	5,220
Accruals and deferred income	<u>3,595</u>	<u>2,920</u>
	<u>20,937</u>	<u>27,792</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	3,089	-	3,089	4,115	-	4,115
Current assets/(liabilities)	<u>44,220</u>	<u>104,795</u>	<u>149,015</u>	<u>8,750</u>	<u>135,159</u>	<u>143,909</u>
	<u>47,309</u>	<u>104,795</u>	<u>152,104</u>	<u>12,865</u>	<u>135,159</u>	<u>148,024</u>