THE FEDERATION OF DISABILITY SPORTS ORGANISATIONS LTD

England & Wales · Charity number 1145525

Details

Other names	Disability Sport Yorkshire, FDSO
Status	Registered
Legal form	Charitable company
Company number	07832841
Registered	2012-01-18
Register	View on the Charity Commission register

Contact

Address	Denhale Active Recreation Centre Denhale Avenue Wakefield Flanshaw West Yorkshire WF2 9EF
Phone	01924372382
Email	enquiries@disabilitysportyorkshire.org
Website	www.disabilitysportyorkshire.org

Activities

Objects: THE OBJECTS OF THE ORGANISATION SHALL BE THE RELIEF OF DISABLED PEOPLE, IN PATICULAR (BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING) THROUGH THE PROMOTION AND DEVELOPMENT OF RECREATIONAL AND SPORTING FACILITIES AND ACTIVITIES FOR THE BENEFIT OF SAID PEOPLE.

Activities: The promotion of sport and activity for and by people with disabilities.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£118,592	£109,881	-	-
2024-03-31	£93,798	£103,107	-	-
2023-03-31	£69,562	£71,512	-	-
2022-03-31	£41,328	£69,375	-	-
2021-03-31	£116,744	£82,010	-	-

Trustees

Name	Role	Appointed
Dr Barrie Hopson		2014-02-13
Dr John Papworth-Smith		2017-04-28
Helen Oates		2017-04-28
Judith Russell MBE		2011-11-04
Kevan Bernard Baker OBE		2013-10-14
Luciano Dammone		2017-11-16
Richard Dryden		2020-02-06

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THE FEDERATION OF DISABILITY SPORTS ORGANISATIONS LTD

England & Wales - Charity number 1145525

Accounts

Company registration number: 07832841
Charity registration number: 1145525

FEDERATION OF DISABILITY SPORTS ORGANISATIONS LIMITED
TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Federation of Disability Sports Organisations Limited
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Federation of Disability Sports Organisations Limited
Reference and Administrative Details
For The Year Ended 31 March 2025

Trustees	Mrs J Russell MBE Mr K B Baker OBE Mr L Dammone Mr R Dryden Dr B Hopson Ms H E Oates Dr J Papworth-Smith
Company Secretary	Mr C Shepherd (appointed 27/09/2024)
Charity Number	1145525
Company Number	07832841
Independent Examiner	TGKS Accountancy TGKS Accountancy 44 Potternewton Mount Leeds LS7 2DR

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The Federation of Disability Sports Organisations (FDSO) Limited trading as Disability Sport Yorkshire (DSY) exists to promote inclusive sport and physical activity for disabled people across Yorkshire and the Humber. The charity's long-standing objectives remain focused on:

- Increasing participation in physical activity among disabled people
- Removing barriers to inclusion in community sport
- Supporting disabled young people to access opportunities, skills, and pathways
- Developing inclusive communities through strategic partnership working
- Providing high-quality programmes that offer meaningful social, health, and employability outcomes

Across 2024–25, DSY delivered a growing portfolio of programmes, events, and development initiatives designed to reach disabled people of all ages and abilities

Achievements and Performance

Main Achievements

1. Sporting Futures Programme

2024–25 marked a year of significant delivery and partnership development for the Sporting Futures programme, which supports disabled young people to develop confidence, skills, and pathways into volunteering, further education, and employment.

Delivery took place with professional club partners, and their charitable foundations, including:

- Castleford Tigers
- Featherstone Rovers
- Frickley Athletic
- Rotherham Titans
- Sheffield United
- Harrogate Town

Across multiple cohorts, young people engaged in:

- Work experience in groundskeeping, catering, hospitality, media and communications, matchday support, marketing, and coaching
- Accredited training, including Emergency First Aid
- Personal development workshops on communication, travel training, teamwork, and CV preparation
- Inclusive physical activity and team-building sessions
- Volunteering within sports clubs and community project

Key outcomes (2024–25 cohorts):

- 72 participants engaged in the Sporting Futures programme, across six cohorts.
- Some key data from those Sporting Futures cohorts:
- 50% progressed into further education
- 17% moved into employment
- 11% began further volunteering
- 89% increased their weekly physical activity
- 83% reported improved confidence

Case studies demonstrate transformative change, with participants gaining their first jobs, re-engaging with college, and joining inclusive community teams as volunteers.

2. Activ8 Inclusive Sport Festivals

The Activ8 Festivals continued to expand and gain reputation as a key regional offer for disabled people and their families, providing fun, accessible, multi-sport events across Yorkshire.

Main Achievements - continued

During 2024–25, we received outstanding participant feedback. All respondents said they would "definitely recommend" attending a future festival. Participants highlighted activities such as archery, football skills, skittles, and wheelchair American football, and many asked for even more wheelchair-based sports in the future - a strong indication of demand and enthusiasm.

3. DSY Young Leaders Network

Development work continued on the Young Leaders Network, aimed at supporting disabled young adults aged 18-24 to gain leadership experience, develop confidence, and shape the future of inclusive sport. During the year, DSY established the network's structure, defined the leadership framework, and engaged early participants in co-design work to prepare for full rollout in 2025–26.

4. School Sport and Special Educational Needs and Disabilities (SEND) Partnerships

DSY began laying the groundwork for the Activ8 School Sports Partnership, a growing area of work designed to support:

- Inclusive PE delivery
- Teacher Continuing Professional Development (CPD)
- Disability awareness training
- Bespoke coaching for mainstream and specialist settings

This area represents a strategic opportunity for future income diversification and sustainable growth.

5. Operational and Strategic Developments

2024–25 was DSY's first full operational year under a newly appointed CEO, and significant progress was made:

- Strategy development progressed throughout the year to shape a clear direction of travel to 2030.
- Coordinate Sport, a digital monitoring and evaluation platform, was adopted to streamline performance measurement and reporting.
- Partnerships were strengthened with Active Partnerships, Activity Alliance, and the National Disability Sport Organisations (NDSOs).
- A new Sports Development Officer was recruited to support key programmes, reflecting the organisation's growth and increasing programme demand.

The demand for DSY's services remains high, and the charity is well positioned to continue providing life-changing opportunities for disabled people across the region.

Structure, Governance and Management

Governing Document
The Federation of Disability Sports Organisations Ltd (FDSO), trading as Disability Sport Yorkshire (DSY), is a charitable company limited by guarantee and governed by its Articles of Association. The Board of Trustees is responsible for the overall strategic direction, risk oversight, and good governance of the charity.

The Board met four times during the year, in addition to the Annual General Meeting. There were no changes to the Board of Trustees during the 2024–25 financial year.

The organisation continues to prioritise strong governance, transparent decision-making, and compliance with charity and company law. Day-to-day operational management is delegated to the Chief Executive Officer (CEO) and staff team, with oversight and scrutiny maintained through regular performance reporting.

Small Company Rules
This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

J Russell

Mrs J Russell MBE
Trustee
Date 17.12.25

Federation of Disability Sports Organisations Limited
Independent Examiner's Report to the Trustees of Federation of Disability Sports Organisations Limited
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report
As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no 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 accounts to be reached.

TGKS Accountancy
Date
44 Potternewton Mount
Leeds
LS7 2DR 17.12.25

Federation of Disability Sports Organisations Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	22,180	96,401	118,581	93,798
Investments	4	11	-	11	9
		22,191	96,401	118,592	93,807
EXPENDITURE ON:					
Charitable activities:	6				
Sports Activities for disabled people		(30,474)	(79,407)	(109,881)	(103,116)
NET INCOME/(EXPENDITURE)		(8,283)	16,994	8,711	(9,309)
NET MOVEMENT IN FUNDS		(8,283)	16,994	8,711	(9,309)
RECONCILIATION OF FUNDS:					
Total funds brought forward		13,570	39,888	53,458	62,767
TOTAL FUNDS CARRIED FORWARD	15	5,287	56,882	62,169	53,458

The notes on pages 9 to 14 form part of these financial statements.

Federation of Disability Sports Organisations Limited
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	31,190	62,608	93,798
Investments	**4**	9	-	9
		31,199	62,608	93,807
EXPENDITURE ON:				
Charitable activities:	**6**			
Sports Activities for disabled people		(50,545)	(52,571)	(103,116)
NET EXPENDITURE		(19,346)	10,037	(9,309)
NET MOVEMENT IN FUNDS		(19,346)	10,037	(9,309)
RECONCILIATION OF FUNDS:				
Total funds brought forward		32,916	29,851	62,767
TOTAL FUNDS CARRIED FORWARD	**15**	13,570	39,888	53,458

The notes on pages 9 to 14 form part of these financial statements.

Federation pf Disability Sports Organisations Limited
Statement of Financial Position
As At 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible Assets	**11**	1,471	-	1,471	710
		1,471	-	1,471	710
CURRENT ASSETS					
Debtors	**12**	-	-	-	659
Cash at bank and in hand		5,267	59,229	64,496	56,992
		5,267	59,229	64,496	57,651
Creditors: Amounts Falling Due Within One Year	**13**	**(1,451)**	**(2,347)**	**(3,798)**	**(4,903)**
NET CURRENT ASSETS (LIABILITIES)		**3,816**	**56,882**	**60,698**	**52,748**
TOTAL ASSETS LESS CURRENT LIABILITIES		**5,287**	**56,882**	**62,169**	**53,458**
NET ASSETS		**5,287**	**56,882**	**62,169**	**53,458**
FUNDS OF THE CHARITY					
Restricted Funds				56,882	39,888
Unrestricted Funds				5,287	13,570
TOTAL FUNDS	**15**			62,169	53,458

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

J Rumsey

Date 17.12.25

The notes on pages 9 to 14 form part of these financial statements.

1. General Information

Federation of Disability Sports Organisations Limited is a company limited by guarantee, incorporated in England, registered number 07832841 and registered charity number 1145525. The registered office is Denhale ARC, Denhale Avenue, Wakefield, West Yorkshire; WF2 9EF.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Financial Reporting Standard 102 - Reduced Disclosure Exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows and Section 3 Financial Statement Presentation paragraph 3.17 (d).

2.3. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.4. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.5. Incoming Resources

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2.6. Resources Expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions
Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	33% straight line
Computer Equipment	33% straight line

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	3,680	-	3,680
Grants	18,500	96,401	114,901
	22,180	96,401	118,581

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts	13,201	-	13,201
Grants	17,989	62,608	80,597
	31,190	62,608	93,798

4. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	11	9

5. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	1,446	1,416

6. Analysis of Expenditure

	Activities undertaken directly £	Support costs (see note 7) £	2025 Total £
Sports Activities for disabled people	79,407	30,474	109,881

	Activities undertaken directly £	Support costs (see note 7) £	2024 Total £
Sports Activities for disabled people	52,571	50,545	103,116

7. Support Costs

	2025 Sports Activities for disabled people £
Employee costs	14,406
Premises expenses	646
General administration	12,481
Depreciation	1,446
Interest payable	245
Governance costs	1,250
	30,474

	2024 Sports Activities for disabled people
	£
Employee costs	24,746
Premises expenses	1,010
General administration	23,132
Depreciation	1,416
Interest payable	241
	50,545

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,250	1,450
Other financial services	536	877
	1,786	2,327

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	69,840	57,496
Social security costs	2,020	1,799
Other pension costs	1,638	1,052
	73,498	60,347

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 5 (2024: 4)

11. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	4,000	6,229	10,229
Additions	-	2,207	2,207
As at 31 March 2025	4,000	8,436	12,436

...CONTINUED

Depreciation			
As at 1 April 2024	4,000	5,519	9,519
Provided during the period	-	1,446	1,446
As at 31 March 2025	4,000	6,965	10,965
Net Book Value			
As at 31 March 2025	-	1,471	1,471
As at 1 April 2024	-	710	710

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	659

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	551	-
Taxation and social security	2,347	4,003
Accruals and deferred income	900	900
	3,798	4,903

14. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,638 (2024: £1,052).

At the statement of financial position date contributions of £543 (2024: £264) were due to the fund and are included in creditors.

15. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	13,570	22,191	(30,474)	5,287
Restricted funds				
Sports activities	39,888	96,401	(79,407)	56,882
Total funds	53,458	118,592	(109,881)	62,169

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	32,916	31,199	(50,545)	13,570
Restricted funds				

...CONTINUED

Sports activities	29,851	62,608	(52,571)	39,888
Total funds	62,767	93,807	(103,116)	53,458

16. Transactions with Trustees
None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

17. Related Party Disclosures
Trading income from the use of Denhale ARC by the general public and other organisations is undertaken by DSY at Denhale ARC C.I.C.

During the year the charity incurred £24,100 of expenditure which has been recharged to DSY at Denhale ARC C.I.C. At the balance date the charity owed £551 to DSY at Denhale ARC C.I.C.

18. Company limited by guarantee
The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	3,680	13,201
Grants	114,901	80,597
	118,581	93,798
Investments		
Bank interest receivable	11	9
	11	9
	118,592	93,807
EXPENDITURE ON:		
Raising funds		
Repairs, renewals and maintenance	-	(1)
Printing, postage and stationery	-	1
Charitable Activities:		
Sports Activities for disabled people		
Sports activities for disabled people	(17,650)	(15,457)
Wages and salaries	(58,114)	(35,249)
Employers NI	(1,212)	(429)
Employers' pensions - defined contribution schemes	(1,379)	(740)
Travel and subsistence expenses	(1,052)	(696)
Wages and salaries	(11,726)	(22,247)
Employers NI	(808)	(1,370)
Employers' pensions - defined contributions scheme	(259)	(312)
Staff training	(470)	(513)
Health and safety costs	(274)	(150)
Travel and subsistence expenses	(869)	(154)
Rent	-	(61)
Light and heat	(524)	(736)
Repairs and maintenance	-	(114)
Cleaning	(55)	(33)
Security costs	(67)	(66)
Hire and leasing of plant, equipment and vehicles	(148)	(72)
Computer software, consumables and maintenance	(1,772)	(3,128)
Insurance	(2,021)	(1,873)
Printing, postage and stationery	(326)	(167)
Advertising and marketing costs	(4,021)	(11,616)
Telecommunications and data costs	(946)	(1,204)
Independent examiner's fees	(1,250)	(1,450)
Accountancy fees	(536)	(877)
Legal fees	(125)	-
Subscriptions	(2,069)	(461)
Other office costs	(139)	(310)
Sundry expenses	(378)	(1,974)
Depreciation	(1,446)	(1,416)

...CONTINUED

Bank charges	(245)	(241)
	(109,881)	(103,116)
	(109,881)	(103,116)
NET INCOME/(EXPENDITURE)	**8,711**	**(9,309)**

THE FEDERATION OF DISABILITY SPORTS ORGANISATIONS LTD

England & Wales - Charity number 1145525

Accounts

Company registration number: 07832841 Charity registration number: 1145525

Federation of Disability Sports Organisations Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Federation of Disability Sports Organisations Limited

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Federation of Disability Sports Organisations Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The objects of the organisation shall be the relief of disabled people, in particular (but not so as to limit the generality of the foregoing) through the promotion and development of the recreational activities and sporting facilities for the benefit of said people.

Structure, governance and management

Reference and Administrative Details

Trustees	Dr J Papworth-Smith
	Dr B Hopson
	H E Oates, Treasurer
	K B Baker OBE
	J Russell MBE, Chairperson and Life President
	L Dammone
	R Dryden
Secretary	Dr B Hopson
Principal Office	Denhale Arc Denhale Avenue Wakefield West Yorkshire WF2 9BF
	The charity is incorporated in England.
Company Registration Number	07832841
Charity Registration Number	1145525

Federation of Disability Sports Organisations Limited

Trustees' Report

Annual Report of the Trustees

Period 2023-2024

Structure, Governance, and Management

The Federation of Disability Sports Organisations trading as Disability Sport Yorkshire (DSY) is a charity and a charitable company limited by guarantee, governed by its Articles of Association. The Board of Trustees oversee the charity's strategic direction and financial sustainability, meeting quarterly to ensure compliance and progress towards organisational goals.

Objectives and Activities

The charity's objectives remain focused on promoting physical activity and inclusive sports for disabled individuals across Yorkshire and the Humber. Key activities during the year included community sports programmes such as Sporting Futures, and the return of the annual DSY Awards, which had not been delivered face-to-face since 2018.

Achievements and Performance

Sporting Futures Project
Sporting Futures is an targeted initiative through key collaborative partnerships with professional sports foundations to deliver inclusive, community-driven employability training programmes. The project focuses on empowering disabled young people through sport, providing opportunities for personal development, skill-building, and social inclusion.

Some excellent programmes took place across the 2023/24 year, with organisations such as **Rotherham Titans, Featherstone Rovers Foundation, and Club Doncaster Foundation.**

Across a 15-week period of themed sessions, our cohorts took part in work experience within groundskeeping, media, hospitality, event planning and management, fundraising, marketing and coaching, to name a few, while also earning qualifications in Emergency First Aid, and Food Hygiene Level 2. Of our cohorts, many individuals developed a love for volunteering and continued doing so, some gained paid employment with the clubs they had enjoyed volunteering with, and others enrolled onto college education courses to study professions they discovered while on the programme.

Each cohort also raised funds for local charities through the running of a pop-up café, putting their food hygiene certificate to good use. The proceeds were donated to charities chosen by the participants of each cohort.

The benefits for our partners included confidence in developing further their work on the inclusion and the availability of trained volunteers to support the club.

The Annual DSY Awards 2024
The Annual DSY Awards event recognises the achievements of disabled people and volunteers within disability sport across Yorkshire. On March 1, at the Elland Road Centenary Pavilion in Leeds, we hosted 284 attendees and recognised 15 winners across 11 categories. There were 171 fantastic nominations, assessed by our independent judging panel and whittled down to the final few, using a scoring system to ensure a fair process. Chris Hunt-Skelley, a Paralympic Gold Medalist in the discipline of visually impaired Judo, was presented the lifetime achievement award on the night.

Financial Sustainability and Resource Development

Operational Improvements

A change in leadership took place in January, with the appointment of a Chief Executive Officer (CEO) to develop a strategy and direction of travel, while achieving sustainable financial practices and re-launching key projects.

Throughout the year, we worked hard on the development of several new key areas of work to be delivered in 2024-2025:

Activ8 Inclusive Sport Festivals
The Activ8 Festivals, new community events showcase adaptive and inclusive sports such as wheelchair basketball, boccia, and goalball. The festivals aim is to engage disabled individuals and their families across the Yorkshire and the Humber region, promoting physical activity and social inclusion. With plans to expand across the wider region, the festivals aim to develop partnerships with local schools, clubs, and community organisations, ensuring broad access and impactful experiences for participants.

Activ8 School Sports Partnership
School engagement to generate income for disability-specific coaching, teacher CPD training, and bespoke services for SEND pupils in both mainstream and specialist schools.

DSY's Young Leaders Network
We committed to ongoing work on the development of leadership opportunities for disabled young people aged 16--35, supporting and developing future leaders in the equality and diversity sector.

Monitoring & Evaluation
The charity integrated a new monitoring and evaluation platform to track impact and evaluate projects effectively, enhancing funder reporting and engagement.

Federation of Disability Sports Organisations Limited

Trustees' Report

Financial Review

The organisation's funding portfolio remains diverse, with significant contributions from Global's Make Some Noise (GMSN), Brelms Trust, and The National Lottery Community Fund via their 'Reaching Communities' funding theme as well as sponsorship for events like the DSY Awards. Continued funding and operational efficiency are priorities for sustaining impact.

Approved by the trustees of the charity on 12 December 2024 and signed on its behalf by:

J Russell

J Russell MBE
Chairperson and Life President

Federation of Disability Sports Organisations Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Federation of Disability Sports Organisations Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 12 December 2024 and signed on its behalf by:

J Russell MBE
Chairperson and Life President

Federation of Disability Sports Organisations Limited
Independent Examiner's Report to the Trustees of Federation of Disability Sports Organisations Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Federation of Disability Sports Organisations Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Federation of Disability Sports Organisations Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Federation of Disability Sports Organisations Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no 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 accounts to be reached.

.....

Guy Smith FCA

The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR

12 December 2024

Federation of Disability Sports Organisations Limited

(Statement of Financial Activities for the Year ended 31 March 2024)

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	31,190	62,608	93,798
Total income		31,190	62,608	93,798
Expenditure on:				
Charitable activities	5	(50,536)	(52,571)	(103,107)
Total expenditure		(50,536)	(52,571)	(103,107)
Net (expenditure) /income		(19,346)	10,037	(9,309)
Net movement in funds		(19,346)	10,037	(9,309)
Reconciliation of funds				
Total funds brought forward		32,916	29,851	62,767
Total funds carried forward	15	13,570	39,888	53,458

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	9,360	60,202	69,562
Total income		9,360	60,202	69,562
Expenditure on:				
Charitable activities	5	(25,013)	(46,499)	(71,512)
Total expenditure		(25,013)	(46,499)	(71,512)
Net income / (expenditure)		(15,653)	13,703	(1,950)
Net movement in funds		(15,653)	13,703	(1,950)
Reconciliation of funds				
Total funds brought forward		48,569	16,148	64,717
Total funds carried forward	15	32,916	29,851	62,767

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2024 is shown in note 15.

Federation of Disability Sports Organisations Limited
(Statement of Financial Activities for the Year ended 31 March 2024)

Balance Sheet

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	710	2,126
Current assets			
Debtors	13	659	7,682
Cash at bank and in hand		56,992	53,840
		58,361	61,522
Creditors: Amounts falling due within one year	14	(4,903)	(881)
Net current assets		54,360	60,641
Net assets		53,458	62,767
Funds of the charity:			
Restricted income funds			
Restricted funds		39,888	29,851
Unrestricted income funds			
Unrestricted funds		13,570	32,916
Total funds	15	53,458	62,767

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 12 December 2024 and signed on their behalf by:

J Russell MBE
Chairperson and Life President

The notes on pages 9 to 21 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Denhale Arc
Denhale Avenue
Wakefield
West Yorkshire
WF2 9EF

These financial statements were authorised for issue by the trustees on 12 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Federation of Disability Sports Organisations Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	13,201	-	13,201
Grants, including capital grants;			
Grants from other agencies	17,989	62,608	80,597
Total for 2024	31,190	62,608	93,798
Total for 2023	9,360	60,202	69,562

The charities primary source of funding are grants. These are generally restricted in that they are to fund specific projects and activities of the charity.

4 Income from other trading activities

Trading income from the use of Denhale Arc by the general public and other organisations is now undertaken by DSY at Denhale Arc C.I.C.

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Sports Activities for disabled people		-	15,457	15,457
Grant funding of activities		-	-	-
Staff costs		-	37,114	37,114
Governance costs	6	50,536	-	50,536
Total for 2024		50,536	52,571	103,107
Total for 2023		25,013	46,499	71,512

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total expenditure £
Sports Activities for disabled people 2024	-	-	15,457	15,457
Total for 2023	-	-	10,014	10,014

In addition to the expenditure analysed above, there are also governance costs of £50,536 (2023 - £25,013) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	23,929	23,929
Independent examiner fees		
Examination of the financial statements	1,450	1,450
Accountancy support	877	877
Marketing and publicity	11,616	11,616
Depreciation, amortisation and other similar costs	1,416	1,416
Other governance costs	11,248	11,248
Total for 2024	50,536	50,536
Total for 2023	25,013	25,013

7 Net outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,416	1,416

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	57,496	47,539
Employers national insurance	1,799	-
Pension costs	1,052	964
	60,347	48,503

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 £	2023 £
Number of FTE	4	4

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,450	1,380

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	10,229	10,229
Additions in year	-	-
At 31 March 2024	10,229	10,229
Depreciation		
At 1 April 2023	8,103	8,103
Charge for the year	1,416	1,416
At 31 March 2024	9,519	9,519
Net book value		
At 31 March 2024	710	710
At 31 March 2023	2,126	2,126

13 Debtors

	2024 £	2023 £
Other debtors	659	7,682

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	4,003	(19)
Accruals	900	900
	4,903	881

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted	32,916	31,190	(50,536)	13,570
Restricted	29,851	62,608	(52,571)	39,888
Total funds	62,767	93,798	(103,107)	53,458

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted	48,569	9,360	(25,013)	32,916
Restricted	16,148	60,202	(46,499)	29,851
Total funds	64,717	69,562	(71,512)	62,767

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	710	-	710
Current assets	57,651	-	57,651
Current liabilities	(4,903)	-	(4,903)
Total net assets for 2024	53,458	-	53,458

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	2,126	-	2,126
Current assets	61,522	-	61,522
Current liabilities	(881)	-	(881)
Total net assets for 2023	62,767	-	62,767

17 Analysis of net funds

	At 1 April 2023 £	Cash Flow £	At 31 March 2024 £
Cash at bank and in hand	53,840	3,152	56,992
Net funds	53,840	3,152	56,992

	At 1 April 2022 £	Cash Flow £	At 31 March 2023 £
Cash at bank and in hand	61,883	(8,043)	53,840
Net funds	61,883	(8,043)	53,840

THE FEDERATION OF DISABILITY SPORTS ORGANISATIONS LTD

England & Wales - Charity number 1145525

Accounts

Company registration number: 07832841 Charity registration number: 1145525

Federation of Disability Sports Organisations Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Federation of Disability Sports Organisations Limited

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Federation of Disability Sports Organisations Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objects of the organisation shall be the relief of disabled people, in particular (but not so as to limit the generality of the foregoing) through the promotion and development of the recreational activities and sporting facilities for the benefit of said people

Structure, governance and management

Reference and Administrative Details

Trustees	Dr J Papworth-Smith Dr B Hopson H E Oates, Treasurer K B Baker OBE J Russell MBE, Chairperson and Life President L Dammone R Dryden
Secretary	Dr B Hopson
Principal Office	Denhale Arc Denhale Avenue Wakefield West Yorkshire WF2 9EF The charity is incorporated in England.
Company Registration Number	07832841
Charity Registration Number	1145525

Trustees' Report

Annual Report of the Trustees

Period 2022-2023

Charity Objectives

In setting the objectives and delivering the programme Federation of Disability Sport Organisations Limited (FDSO Ltd Trading as Disability Sport Yorkshire), the trustees consider the Charity Commissions general guidance on public benefit and in particular the relief of disabled people through the promotion and development of recreational and sporting facilities and activities for the benefit of disabled people.

To achieve the objectives, the organisation undertakes a broad range of development activities, training programmes and sporting events, alongside providing services for other organisations to enable the inclusion of disabled people. In delivering its objectives we aim to make Yorkshire the best place for disabled people to:

- Improve their health and wellbeing by engaging in physical activity.
- Engage in physical activity and sport on a regular basis.
- Have access to facilities and activities of their choice in their local area.

To achieve this, we focus on:

- Increasing the number of active disabled people.
- Delivering get active events to motivate and engage.
- Providing training for disabled people to gain the skills to positively engage and contribute to local sporting bodies.
- Delivering training programmes to build the capacity of sporting bodies to work inclusively.

In 2014 we took the lease on the Denhale Active Recreation Centre as it provided us with offices and other facilities and a base which was much needed. In the agreement we were obliged to provide a programme of activities for the local community. During 2022, as both elements of our operation grew, we took the decision to split the operation and established a separate legal entity 'DSY at Denhale ARC CIC' for the work in the local community. FDSO Ltd continues to work from the base and deliver its work across the Yorkshire region. Attaining the Charities Excellence Kitemark was the culmination of a review of the activities of the whole organisation along with its policies and procedures.

Our work in 2022-2023

Overview

Overall, 2022-2023 was a year of transition from the constraints of the pandemic and the rebuilding of our work in the communities across Yorkshire. Our Active Events programme, so popular with schools across the region proved very difficult to progress as schools were still not engaging with outside activities. In line with other not-for profit organisations we struggled with recruiting staff, and considerable training was required to help less experienced new staff get up to speed with the work in the community. Despite several recruitment drives for six months we were without a Regional Manager. The rising cost of living also proved challenging across the board.

Community based programmes

Sporting Futures

The programme has two key aims, to work with sports clubs across the region to promote and enable inclusion and to engage disabled people in the sports clubs and activities in their local community. The focus is on enabling participants to develop a range of skills to become sports leaders, volunteers, and gain experience to support employability in the sport sector and to sustain their involvement beyond the end of the programme. We have been fortunate to receive significant funding to support the programme over a three-year period. In 2022 this enabled us to get the programme up and running.

We picked up an incomplete sporting futures programme just up and running before the pandemic and recruited and ran this to completion. This programme was run in conjunction with a local football club and included all the various role involved in running the club.

During the year, we met up with sports clubs around the region to canvas for working partners. The first programme was a green social prescribing focused programme. Participants were referred by the Social Prescribing Service and was delivered through a partnership agreement with a Barnsley based Rugby club. The programme used outdoor recreational activity including gardening, grounds maintenance, outdoor sport, and the creation of an orienteering course, as the skills base and was part of a government funded National pilot scheme which was evaluated by a research team.

The third programme of the year was run in partnership with York City Knights Rugby League Football Club at their LNER Community Stadium. Young adults with a learning disability aged between 19-30 years were introduced to the roles involved in running a sporting club - catering, cleaning, coaching, stewarding, programme selling, pitch maintenance etc. Participants were not in education or employment and were disadvantaged by the traditional methods of recruitment. By giving them 'practice time' in a low-pressure environment, where they could learn by doing, they were able to perform key roles on matchdays, therefore contributing to the running of the club. This was a very positive programme where the participants were able to sustain their volunteering and one gained part-time paid employment.

Throughout the year there were significant difficulties in engaging disabled young people, this was experienced by most organisations whose key group was disabled people. Nevertheless, we were able to train 29 disabled people in conjunction with local sports clubs, the majority of whom sustained their involvement. Our partner clubs gained vital experience which gave them the confidence to work more inclusively and all of them felt it was a positive experience and have asked for support to deliver another programme in their club.

Active Events

Our much-valued active events programme, which ran very successfully before the Pandemic, proved much more difficult to re-establish. With the hesitancy of schools to engage in outside activities, we changed our attention to the delivery of smaller programmes and new sports. A grant from a local funder enabled a partnership project with Wakefield Trinity Rugby League Football Club in the delivery of a programme of activities in local special schools culminating in a rugby tournament at the Wakefield Trinity Stadium. We supported the delivery of two school boccia events, one in Harrogate, the other in Scarborough. and ran an activity-based development event at our base in Wakefield and set up an equipment loan scheme for the schools involved.

Partnership working

We are committed to working in partnership in all aspects of our organisation, as evidenced in our work on the sporting futures programmes. This approach to community projects is growing year by year with the benefit of maximising resources and bringing the broadest experience possible to the delivery of our work.

During the year we widened our network of partners in the Yorkshire region and more locally in West Yorkshire, with our membership of the Third Sector Network and involvement with the disability networks of the three Yorkshire Active Partnerships.

Holiday Playschemes

During the year we worked in partnership with DSY at Denhale ARC CIC to deliver two new initiatives. After gaining approval as a Happy Healthy Holiday provider, we ran a packed Summer and Autumn activity programme for children on school meals, providing two meals each day. It was a successful programme that was oversubscribed and much valued by both the children and their families.

Social prescribing programme

This was a new programme funded by a local grant maker, which was a joint initiative with DSY at Denhale ARC CIC. With concerns about the poor engagement of disabled people in physical activity along with high levels of related ill-health, we set up a partnership with local day care groups to deliver physical activity and sports sessions twice a week. This has proved very popular with both the day care providers in the neighbourhood and with the disabled participants who had a limited social life outside the home and who despite initial misgivings subsequently started looking forward to the sessions and the many and varied physical activities.

During the year we widened our network of partners in the Yorkshire region and more locally in West Yorkshire, through our membership of the Third Sector network and involvement with the disability networks of the three Yorkshire Active Partnerships. Attaining the Charities Excellence Kitemark was the culmination of a review of the whole organisation and its policies and procedures.

Finance

The Board of Trustees are responsible for overseeing the management of FDSO Ltd with the day-to-day management of the organisation being delegated to the Regional Manager. The board meets quarterly and more frequently if required to deal with policy and financial matters.

We use the Quickbooks accounting system which provides comprehensive reports and our finance manual is reviewed annually. Regular financial management reports are provided to the board by the treasurer and statement s are produced in accordance with the Companies Act 1985and the Companies Act 2006. In line with company law, the trustees prepare and approve an annual budget and accounts for each financial year which reflects a true and fair view of the position, including the incoming resources, application of the resources and the income and expenditure of the charitable company. Our reserves policy is to maintain a reserve of 25% of the annual running costs which is designed to protect the organisation and ensure the continuity of the stated aims is maintained in periods of financial constraint.

However, it has not been possible to maintain any significant levels of reserve in the current economic climate.

The funding climate for not-for-profit organisations remains challenging. As with many smaller charities, FDSO Ltd continues to rely heavily on grants, donations and occasional contract work and considerable staff time is given to identifying and applying for funding. Our commitment is to make every penny count along with our commitment to value for money and efficiency savings, means that most of our income goes directly to the delivery of our services.

In Summary

We could not have delivered our work in 2022 -2023 without the help of a number of individuals and organisations. We would like to place on record our sincere thanks to all those who in various ways have provided practical support and advice. Heartfelt thanks go to our funders during the year, Wakefield and District Health and Community Support, South Yorkshire Community Foundation, NOVA Live Well Wakefield, Sir James Reckitt, Reaching Communities, Globals Make Some Noise, Brelms Trust and the Baily Thomas Charitable Fund for recognising the huge benefits of an active lifestyles for disabled people and funding our work in the community, enabling disabled people across Yorkshire to progress into sport clubs and activities of their choice, whether that be regular participation or national and international competition.

J Russell.

J Russell MBE
Chairperson and Life President

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Federation of Disability Sports Organisations Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14 December 2023 and signed on its behalf by:

J Russell

J Russell MBE
Chairperson and Life President

Federation of Disability Sports Organisations Limited
Independent Examiner's Report to the Trustees of Federation of Disability Sports Organisations Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Federation of Disability Sports Organisations Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Federation of Disability Sports Organisations Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Federation of Disability Sports Organisations Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no 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 accounts to be reached.

.....
Guy Smith FCA

The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR

14 December 2023

Federation of Disability Sports Organisations Limited

(Statement of Financial Activities for the Year ended 31 March 2023)

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	9,360	60,202	69,562
Total income		9,360	60,202	69,562
Expenditure on:				
Charitable activities	5	(25,013)	(46,499)	(71,512)
Total expenditure		(25,013)	(46,499)	(71,512)
Net (expenditure) /income		(15,653)	13,703	(1,950)
Net movement in funds		(15,653)	13,703	(1,950)
Reconciliation of funds				
Total funds brought forward		48,569	16,148	64,717
Total funds carried forward	15	32,916	29,851	62,767

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	17,837	23,491	41,328
Total income		17,837	23,491	41,328
Expenditure on:				
Charitable activities	5	(15,254)	(54,121)	(69,375)
Total expenditure		(15,254)	(54,121)	(69,375)
Net income / (expenditure)		2,583	(30,630)	(28,047)
Net movement in funds		2,583	(30,630)	(28,047)
Reconciliation of funds				
Total funds brought forward		45,986	46,778	92,764
Total funds carried forward	15	48,569	16,148	64,717

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2023 is shown in note 15.

Balance Sheet

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	2,126	1,411
Current assets			
Debtors	13	7,682	4,161
Cash at bank and in hand		53,840	61,883
		61,522	66,044
Creditors: Amounts falling due within one year	14	(881)	(2,738)
Net current assets		60,641	63,306
Net assets		62,767	64,717
Funds of the charity:			
Restricted income funds			
Restricted funds		29,851	16,148
Unrestricted income funds			
Unrestricted funds		32,916	48,569
Total funds	15	62,767	64,717

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 14 December 2023 and signed on their behalf by:

J Russell

J Russell MBE
Chairperson and Life President

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Denhale Arc
Denhale Avenue
Wakefield
West Yorkshire
WF2 9EF

These financial statements were authorised for issue by the trustees on 14 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Federation of Disability Sports Organisations Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	860	-	860
Grants, including capital grants;			
Grants from other agencies	8,500	60,202	68,702
Total for 2023	9,360	60,202	69,562
Total for 2022	17,837	23,491	41,328

The charities primary source of funding are grants. These are generally restricted in that they are to fund specific projects and activities of the charity.

4 Income from other trading activities

Trading income from the use of Denhale Arc by the general public and other organisations is now undertaken by DSY at Denhale Arc C.I.C.

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Sports Activities for disabled people		-	10,014	10,014
Grant funding of activities		-	-	-
Staff costs		-	36,485	36,485
Governance costs	6	25,013	-	22,854
Total for 2023		25,013	46,499	71,512
Total for 2022		15,254	54,121	69,375

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total expenditure £
Sports Activities for disabled people 2023	-	-	10,014	10,014
Total for 2022	-	-	3,944	3,994

In addition to the expenditure analysed above, there are also governance costs of £25,013 (2022 - £15,254) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	12,018	12,018
Independent examiner fees		
Examination of the financial statements	1,380	1,380
Accountancy support	338	338
Marketing and publicity	-	-
Depreciation, amortisation and other similar costs	1,416	1,416
Other governance costs	9,861	9,861
Total for 2023	25,013	25,013
Total for 2022	15,254	15,254

7 Net outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	1,416	960

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	47,539	51,869
Pension costs	964	1,941
	48,503	53,810

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 £	2022 £
Number of FTE	4	4

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,380	1,644

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	8,098	8,098
Additions in year	2,131	2,131
At 31 March 2023	10,229	10,229
Depreciation		
At 1 April 2022	6,687	6,687
Charge for the year	1,416	1,416
At 31 March 2023	8,103	8,103
Net book value		
At 31 March 2023	2,126	2,126
At 31 March 2022	1,411	1,411

13 Debtors

	2023 £	2022 £
Other debtors	7,682	4,161

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(19)	1,838
Accruals	900	900
	881	2,738

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted	48,569	9,360	(25,013)	32,916
Restricted	16,148	60,202	(46,499)	29,851
Total funds	64,717	69,562	(71,512)	62,767

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted	45,986	17,837	(15,254)	48,569
Restricted	46,778	23,491	(54,121)	16,148
Total funds	92,764	41,328	(69,375)	64,717

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	2,126	-	2,126
Current assets	61,522	-	61,522
Current liabilities	(881)	-	(881)
Total net assets for 2023	62,767	-	62,767

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	1,411	-	1,411
Current assets	66,044	-	66,044
Current liabilities	(2,738)	-	(2,738)
Total net assets for 2022	64,717	-	64,717

17 Analysis of net funds

	At 1 April 2022 £	Cash Flow £	At 31 March 2023 £
Cash at bank and in hand	61,883	(8,043)	53,840
Net funds	61,883	(8,043)	53,840

	At 1 April 2021 £	Cash Flow £	At 31 March 2022 £
Cash at bank and in hand	113,118	(71,235)	61,883
Net funds	113,188	(71,235)	61,883

THE FEDERATION OF DISABILITY SPORTS ORGANISATIONS LTD

England & Wales - Charity number 1145525

Accounts

Company registration number: 07832841

Charity registration number: 1145525

Federation of Disability Sports Organisations Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Federation of Disability Sports Organisations Limited

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Federation of Disability Sports Organisations Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The objects of the organisation shall be the relief of disabled people, in particular (but not so as to limit the generality of the foregoing) through the promotion and development of the recreational activities and sporting facilities for the benefit of said people

Structure, governance and management

Reference and Administrative Details

Trustees	Dr J Papworth-Smith Dr B Hopson H E Oates, Treasurer K B Baker OBE J Russell MBE, Chairperson and Life President L Dammone R Dryden
Secretary	Dr B Hopson
Principal Office	Denhale Arc Denhale Avenue Wakefield West Yorkshire WF2 9EF The charity is incorporated in England.
Company Registration Number	07832841
Charity Registration Number	1145525

Federation of Disability Sports Organisations Limited

Trustees' Report

Annual Report of the Trustees

2021-2022

Charity Objects

In setting the objectives and delivering the programme, the Disability Sport Yorkshire (DSY) trustees consider the Charity Commission's general guidance on public benefit and in particular the relief of disabled people through the promotion and development of recreational and sporting facilities and activities for the benefit of disabled people.

To achieve these objectives, the organisation undertakes a broad range of development activities, training programmes and sporting events, along with providing services for other organisations, to enable the inclusion of disabled people. In delivering its' objectives, DSY aims to make Yorkshire the best place for disabled people to:

- Take part in physical activity leading to healthier lives
- Have access to facilities and activities in their local area
- Play sport on a regular basis to a level of their choosing

To achieve this, DSY focuses on:

- Increasing the number of active disabled people
- Delivering 'get active' events to motivate and engage
- Training disabled people as sports leaders, coaches, and officials to build capacity across the sporting sector
- Delivering training programmes to build capacity of sporting bodies to work inclusively.

During 2021-2022, as we emerged from the pandemic, our focus was to re-engage with disabled people, rebuild our working relationship with partners and re-establish our networks, and modernise to ensure an effective and sustainable organisation.

Community Development

The year was characterised by high levels of uncertainty which made delivery of our programmes difficult, as the Government navigated the roadmap to recovery with all the unpredictability and periods of further restriction.

- **Sporting Futures Programmes**

As the furlough scheme ended and staff returned to full-time working in September 2021, we were able to re-start our Sporting Futures programme.

Disabled people are significantly under-represented in sport and physical activity. Participation levels are low and there is a gap between interest and participation which needs to be addressed. In addition, disabled people are absent in the wider sporting sector. With these concerns in mind DSY developed its' 'Sporting Futures' programme. Working with local partners such as sports clubs and organisations the programme aims to build capacity in local communities so more disabled young people can get involved in sport and physical activity. The practically based programme focuses on giving disabled young people the chance to gain basic qualifications and life skills to be able to undertake volunteering roles and enhance their employability in the sport sector.

In the latter half on the year, despite the emergence of the Omicron variant, DSY was able to deliver four Sporting Futures programmes in West and South Yorkshire. The delivery was not straightforward with the difficulty of recruiting both participants and volunteers and some individual dropouts, due to anxiety and stress attributed to travelling and mixing after so long in isolation. Nevertheless 37 participants did complete training, and the majority went on to volunteer at the host club at the end of the programme.

- **Active Events**

Prior to Pandemic, our Active Events programme engaged schools across the region in a variety of county and regional sporting events in sports such as athletics, boccia, new age kurling, tag rugby. In 2019 the programme offered around 4,000 participant opportunities, 500 plus volunteers mainly students and engaged over 200 schools and colleges in 19 different events. At the beginning of 2021 we looked at the likelihood of restarting the programme and it was obvious that this was not feasible. Schools were consulted and most were still under restrictions which meant they were unable to engage in activities in the wider community. This area of work is being kept under review.

- **Partnership working**

DSY is committed to working in partnership in all aspects of our operation. These valued partnerships have enabled DSY to reach many more disabled young people, maximise the resources available and share work related learning and development. During the last year we have undertaken the following:

- Advisory work with local authorities in the provision of physical activity and the development of facilities for disabled people.
- Partnered with five sporting organisations in the delivery of the sporting future programme.
- Established drop-in physical activity sessions in conjunction with a local church for those who are isolated and experiencing high levels of anxiety.
- Used recovery funding to deliver sessions to local schools on health and fitness, life skills, healthy eating, confidence building and leadership.
- Supported governing bodies of sport in the delivery of their sport with disabled people.

Finance

The Board of Trustees is responsible for overseeing the management of DSY with the day-to-day management being delegated to the Regional Manager. The Board meets on a bi-monthly basis and more frequently if required, to deal with policy and financial issues.

Our finance manual is reviewed on a regular basis and we use the Quickbooks accounting system which provides comprehensive reports. Regular management reports are provided to the treasurer and trustees. All financial reports and statements are produced in accordance with the Companies Act 1985 and the Companies Act 2006. In line with company law, the trustees prepare and approve an annual budget and accounts for each financial year which reflect a true and fair view of the situation including the incoming resources, application of resources and the income and expenditure of the charitable company. Our reserves policy is to maintain a reserve equal to 25% of the annual running costs which is designed to protect the organisation and ensure the continuity of the stated aims are maintained during periods of financial constraint. However, in the last two years it has been difficult to maintain any significant level of reserves.

The funding climate for third sector organisations remains challenging. As with many smaller charities, DSY receives little funding from the public sector and only small amounts from sport related funding streams. DSY continues to rely heavily on grants, donations and occasional contract work. Considerable staff time is given to identifying and applying for funding. DSY's commitment is to make every penny count along with our commitment to value for money and efficiency savings, means most of the income goes directly to the delivery of services. However, with over a million disabled people in Yorkshire, of whom only around 18% are physically active, compared with around 38-40% of non-disabled people, there is still work to be done. The need for our services has never been higher but we are constrained by the resources available

Trustees' Report

We could not have delivered our work plan in the face of the challenges of Covid-19 without the support of resilience and recovery funding. We appreciate the generous support of so many funders who individually and collectively have helped us to survive the last two years and enabled us to continue the journey back to significant delivery in the local communities across the Yorkshire region.

Acknowledgements

We could not have survived the last year without our dedicated staff team, our knowledgeable and committed trustees and honorary officers, an army of volunteers and so many supportive individuals. Our sincere thanks go to all those who have supported us throughout 2021 - 2022.

J Russell MBE
Chairperson and Life President

Federation of Disability Sports Organisations Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Federation of Disability Sports Organisations Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14 December 2022 and signed on its behalf by:

J Russell MBE
Chairperson and Life President

Federation of Disability Sports Organisations Limited

Independent Examiner's Report to the Trustees of Federation of Disability Sports Organisations Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Federation of Disability Sports Organisations Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Federation of Disability Sports Organisations Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Federation of Disability Sports Organisations Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no 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 accounts to be reached.

Guy Smith FCA

The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR

14 December 2022

Federation of Disability Sports Organisations Limited

(Statement of Financial Activities for the Year ended 31 March 2022)

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	17,837	23,491	41,328
Total income		17,837	23,491	41,328
Expenditure on:				
Charitable activities	5	(15,254)	(54,121)	(69,375)
Total expenditure		(15,254)	(54,121)	(69,375)
Net income		2,583	(30,630)	(28,047)
Net movement in funds		2,583	(30,630)	(28,047)
Reconciliation of funds				
Total funds brought forward		45,986	46,778	92,764
Total funds carried forward	15	48,569	16,148	64,717

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	21,736	95,008	116,744
Total income		21,736	95,008	116,744
Expenditure on:				
Raising funds		-	-	-
Charitable activities	5	(10,807)	(71,203)	(82,010)
Total expenditure		(10,807)	(71,203)	(82,010)
Net income		10,929	23,805	34,734
Net movement in funds		10,929	23,805	34,734
Reconciliation of funds				
Total funds brought forward		35,057	22,973	58,030
Total funds carried forward	15	45,986	46,778	92,764

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2022 is shown in note 15.

Federation of Disability Sports Organisations Limited

(Statement of Financial Activities for the Year ended 31 March 2022)

Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	1,411	255
Current assets			
Debtors	13	4,161	-
Cash at bank and in hand		61,883	133,118
		66,044	133.118
Creditors: Amounts falling due within one year	14	(2,738)	(40,609)
Net current assets		63,306	92,509
Net assets		64,717	92,764
Funds of the charity:			
Restricted income funds			
Restricted funds		16,148	46,778
Unrestricted income funds			
Unrestricted funds		48,569	45,986
Total funds	15	64,717	92,764

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 9 December 2022 and signed on their behalf by:

J Russell MBE
Chairperson and Life President

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Denhale Arc
Denhale Avenue
Wakefield
West Yorkshire
WF2 9EF

These financial statements were authorised for issue by the trustees on 14 December 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Federation of Disability Sports Organisations Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	6,879	-	6,879
Grants, including capital grants;			
Grants from other agencies	10,958	23,491	34,449
Total for 2022	17,837	23,491	41,328
Total for 2021	21,736	95,008	114,708

The charities primary source of funding are grants. These are generally restricted in that they are to fund specific projects and activities of the charity. During the period the charity claimed Job Retention Scheme grants.

4 Income from other trading activities

Trading income from the use of Denhale Arc by the general public and other organisations is now undertaken by DSY at Denhale Arc C.I.C.

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Sports Activities for disabled people		-	3,994	3,994
Grant funding of activities		-	-	-
Staff costs		-	50,127	50,127
Governance costs	6	15,254	-	15,254
Total for 2022		15,254	54,121	69,375
Total for 2021		10,807	71,203	82,010

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total expenditure £
Sports Activities for disabled people	-	-	3,994	3,994
Total for 2021	-	1,500	71,243	72,743

In addition to the expenditure analysed above, there are also governance costs of £15,254 (2021 - £9,267) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	4,000	4,000
Independent examiner fees		
Examination of the financial statements	1,644	1,644
Accountancy support	777	777
Marketing and publicity	433	433
Depreciation, amortisation and other similar costs	960	960
Other governance costs	7,440	7,440
Total for 2022	15,254	15,254
Total for 2021	9,267	9,267

7 Net outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	960	247

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	51,869	66,274
Pension costs	1,941	4,659
	53,810	70,933

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full-time equivalents was as follows:

	2022 £	2021 £
Number of FTE	4	4

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,644	1,644

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	5,982	5,982
Additions in year	2,116	2,116
At 31 March 2022	8,098	8,098
Depreciation		
At 1 April 2021	5,727	5,727
Charge for the year	960	960
At 31 March 2022	6,687	6,687
Net book value		
At 31 March 2022	1,411	1,411
At 31 March 2021	255	255

13 Debtors

	2022 £	2021 £
Other debtors	4,161	-

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,838	987
Other creditors	-	38,722
Accruals	900	900
	2,738	40,609

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted	45,986	17,837	(15,254)	48,596
Restricted	46,778	23,491	(54,121)	16,148
Total funds	92,764	41,328	(69,375)	64,717

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
Unrestricted	35,057	21,736	(10,807)	45,986
Restricted	22,973	95,008	(71,203)	46,778
Total funds	58,030	116,744	(82,010)	92,764

The brought forward balance for unrestricted funds has been adjusted to reflect the transfer of grants received to a related entity DSY @ Denhale Arc C.I.C. This entity will use the funds to support activities in the community based at The Denhale Activity Centre.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	1,411	-	1,411
Current assets	67,794	-	67,794
Current liabilities	(2,738)	-	(2,738)
Total net assets for 2022	66,467	-	66,467

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	255	-	255
Current assets	133,118	-	133,118
Current liabilities	(1,887)	(38,722)	(40,609)
Total net assets for 2021	131,486	(38,722)	92,764

17 Analysis of net funds

	At 1 April 2021 £	Cash Flow £	At 31 March 2022 £
Cash at bank and in hand	133,118	(71,235)	61,883
Net funds	133,118	(71,235)	61,883

	At 1 April 2020 £	Cash Flow £	At 31 March 2021 £
Cash at bank and in hand	39,653	93,465	133,118
Net funds	39,653	93,465	133,118

THE FEDERATION OF DISABILITY SPORTS ORGANISATIONS LTD

England & Wales - Charity number 1145525

Accounts

Company registration number: 07832841

Charity registration number: 1145525

Federation of Disability Sports Organisations Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Federation of Disability Sports Organisations Limited

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Federation of Disability Sports Organisations Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The objects of the organisation shall be the relief of disabled people, in particular (but not so as to limit the generality of the foregoing) through the promotion and development of the recreational activities and sporting facilites for the benefit of said people

Structure, governance and management

Reference and Administrative Details

Trustees	Dr J Papworth-Smith Dr B Hopson H E Oates, Treasurer K B Baker OBE J Russell MBE, Chairperson and Life President L Dammone R Dryden
Secretary	Dr B Hopson
Senior Management Team	C Roebuck
Principal Office	Denhale Arc Denhale Avenue Wakefield West Yorkshire WF2 9EF The charity is incorporated in England.
Company Registration Number	07832841
Charity Registration Number	1145525

Federation of Disability Sports Organisations Limited

Trustees' Report

Annual Report of the Trustees

2020-2021

Charity Objects

In setting the objectives and delivering the programme, the FDSO trustees give consideration to the Charity Commission's general guidance on public benefit and in particular the relief of disabled people through the promotion and development of recreational and sporting facilities and activities for the benefit of disabled people.

In order to achieve these objects, the organisation undertakes a broad range of development activities, training programmes and sporting events, along with providing services for other organisations, to enable the inclusion of disabled people.

In delivering its' objectives FDSO's strategy has been to continue working towards making Yorkshire the best place for disabled people to:

- Take part in physical activity leading to healthier lives
- Have access to facilities and activities in their local area
- Play sport on a regular basis to a level of their choosing

To achieve this, DSY focuses on:

- Increasing the number of active disabled people
- Delivering 'get active' events to engage and inspire
- Training up disabled people as sports leaders, coaches and officials to build capacity across the sector
- Delivering training programmes to build capacity of sporting bodies to include disabled people.

However, all our community development work ceased at the end of March 2020, due to the Covid-19 Pandemic, with only limited activity possible between periods of lockdown.

Summary of our work

Community Development work

Yorkshire has historically been one of the most active regions in England for disability sport. Our annual programme in 2019 included sporting events, projects, and training along with delivery of courses to enable mainstream providers to develop the knowledge, skills, and confidence to work more inclusively. Our Sporting Futures and Active Events programmes deliver approximately 5,000 participant opportunities each year to disabled young people. We managed these programmes with just one part-time and three full-time passionate and professional officers with the essential support of an army of volunteers.

With lockdown restrictions and limited IT resources during 2020-2021, along with the overwhelming impact on vulnerable disabled young people, we were only able to run a limited programme. In September 2020 we ventured into the virtual world with the help of Ayre Events and ran the much-delayed awards event. The event showcased the amazing talent of Yorkshire sports athletes and attracted over 800 viewings with overwhelming positive feedback. There was, however, agreement that we all eagerly anticipate a time when we can meet in person, when it is safe to do so.

Significant interaction with many disabled young people and their parents, in the lead up to the virtual event, in September 2020, demonstrated that high levels of anxiety and fear of Infection would not be easily mitigated by our efforts to provide a safe and secure environment for re-introducing community physical activity programmes. In the periods when we were able to offer some programmes, take up was low and the overwhelming impact that Covid-19 was having on so many vulnerable people became apparent. It is likely be some time before reassurance and encouragement will lead to confidence to get involved. Much of our role in maintaining contact, of necessity, took place via Zoom and social media.

Our office is based in a community sports centre in one of the most deprived 20% of communities in England. As recovery and resilience funding became available, we were able to play our part in supporting the local community by securing funding and making our facilities available to establish a food bank and deliver hot meals to those in need. The Elim Church, as one of our user groups, provided vital support to vulnerable individuals. We also offered the use of the building to Public Health Wakefield.

Managing through the pandemic

As with most small charities, DSY was hugely impacted by the Covid-19 pandemic. As events unfolded at the end of March 2020, we were catapulted into a dilemma. Our Chief Executive Officer of 20 years, Kevan Halliday Brown, retired and our new operations manager Charlie Roebuck joined the team. We lost vital income as two of our major fundraising events, the Annual Awards Dinner and the London Marathon were cancelled.

Given the financial situation, the trustees took the necessary decision to furlough our community development staff through the Coronavirus Job Retention Scheme. We place on record our appreciation for the response of the team, who agreed to a variation in their terms and conditions of employment, to permit them to be furloughed.

Our committed and engaged board of seven trustees, along with our operations manager, took on the responsibility for managing the organisation. With no remote access to the ancient IT system, the task was formidable. With monthly board meetings via Zoom and a lot of research we quickly realised the enormity of the task. At the beginning of the second quarter of 2020, the Board made the decision to undertake a full audit of the organisation and establish a plan for moving to smarter working practices.

The review was wide ranging and involved the use of the Charity Excellence Framework (CEF)and dashboard to assess our status. With 8 categories with 25-30 criteria in each and signposting to resources and support, it was a very valuable tool. The exercise was undertaken over several months by the operations manager and 3 trustees and in February 2021 we were awarded the CEF Quality Mark. With the checklist provided by the outcomes, we have continued to work on the operational areas where we can continue to improve.

Review outcomes

In respect of the review of governance, we resolved to split the operation into two separate entities, with the CIC 'DSY at DARC' assuming responsibility for the operation of the Centre and provision for local community and FDSO Ltd the development and delivery of physical activity and sport across the Yorkshire region. This was fully effected by the end of the year.

The review of the Active Events programme confirmed that not only would we be unable to deliver the programme but that raising funds for large scale events would be difficult to justify with the uncertain future we faced at the time. Sadly, we had to make that area of operation redundant.

Tools such as the new Quickbooks accounting system and IT system along with a portal for remote working were put in place, as the funding became available. Policies and procedures were revised and updated, and new ones established. Other areas updated included managing risk, communications, strategy, people (HR), finance and income generation.

Finances

All financial reports and statements are produced in accordance with the Companies Act 1985 and the Companies Act 2006. In line with company law, the trustees prepare and approve an annual budget and accounts for each financial year which reflect a true and fair view of the state of affairs including the incoming resources, application of resources and the income and expenditure of the charitable company. Our reserves policy is to maintain a reserve equal to 25% of the annual running costs which is designed to protect the organisation and ensure the continuity of the stated aims are maintained during periods of financial constraint. However, in recent years it has been difficult to maintain any reasonable level of reserves.

The Board of Trustees is responsible for overseeing the management of DSY with the day-to-day management being delegated to the Operations Manager. The Board met monthly during the Covid Pandemic to assist with the general running and audit of the operation. The finance manual was reviewed and revised during 2020-2021 and the transition from the Sage accounts system to Quickbooks was made in the financial year.

The funding climate for third sector organisations is still uncertain and challenging. As with many smaller charities, DSY receives very little funding from the public sector and very small amounts only from sport related funding streams. DSY continues to rely heavily on grants, donations and some contract work. Considerable staff time is given to identifying and applying for funding, sometimes impinging on delivery. Our commitment to value for money and efficiency savings, means most of the income goes directly to the delivery of services. However, with over a million disabled people in Yorkshire, of whom only around 18% are physically active, compared with around 38-40% of non-disabled people, there is still much to be done. The need for our services has never been higher but we continue to be constrained by the level of resources available to us.

While the Corona-Virus Job Retention Scheme and furloughing staff would not have been our preferred option and was difficult for staff, this made a major contribution to the fact that we were still in business at the end of such an horrendous year. Without a doubt we would not have survived the 2020-2021 financial year without the timely resilience and recovery funding we received. We wish to record our heartfelt thanks to the many individuals and organisations whose positive support kept us going in the face of adversity.

Acknowledgements

At the beginning of the year, we welcomed Sir Rodney Walker as our new President. Previously a Vice President for some years, along with our Vice-President Robin Barron, he supported the organisation and made vital contribution to maintaining our morale across the subsequent months.

Thanks also to the board of trustees and our newly appointed operations manager who invested so much time and energy into helping the organisation become more effective, with the facilities, equipment and skills to work smarter and more efficiently, in support of our disabled sporting community across Yorkshire, as they tentatively return to physical activity and sport.

Federation of Disability Sports Organisations Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Federation of Disability Sports Organisations Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 11.11.21 and signed on its behalf by:

.....

J Russell MBE
Chairperson and Life President

Federation of Disability Sports Organisations Limited

Independent Examiner's Report to the trustees of Federation of Disability Sports Organisations Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Federation of Disability Sports Organisations Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Federation of Disability Sports Organisations Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Federation of Disability Sports Organisations Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no 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 accounts to be reached.

Guy Smith ACA

The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR

9 December 2021

Federation of Disability Sports Organisations Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	21,736	95,008	116,744
Total income		21,736	95,008	116,744
Expenditure on:				
Charitable activities	5	(10,807)	(71,203)	(82,010)
Total expenditure		(10,807)	(71,203)	(82,010)
Net income		10,929	23,805	34,734
Net movement in funds		10,929	23,805	34,734
Reconciliation of funds				
Total funds brought forward		35,057	22,973	58,030
Total funds carried forward	15	45,986	46,778	92,764

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	7,750	139,920	147,670
Other trading activities	4	35,189	-	35,189
Total income		42,939	139,920	182,859
Expenditure on:				
Raising funds		(16,633)	-	(16,633)
Charitable activities	5	(23,485)	(120,163)	(143,648)
Total expenditure		(40,118)	(120,163)	(160,281)
Net income		2,821	19,757	22,578
Net movement in funds		2,821	19,757	22,578
Reconciliation of funds				
Total funds brought forward		10,094	3,216	13,310
Total funds carried forward	15	12,915	22,973	35,888

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 and 2021 is shown in note 15.

Federation of Disability Sports Organisations Limited

(Registration number: 07832841)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	255	502
Current assets			
Debtors	13	-	1,665
Cash at bank and in hand		133,118	39,653
		133,118	41,318
Creditors: Amounts falling due within one year	14	(40,609)	(5,932)
Net current assets		92,509	35,386
Net assets		92,764	35,888
Funds of the charity:			
Restricted income funds			
Restricted funds		46,778	22,973
Unrestricted income funds			
Unrestricted funds		45,986	12,915
Total funds	15	92,764	35,888

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 11.11.21 and signed on their behalf by:

J Russell

J Russell MBE
Chairperson and Life President

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Denhale Arc
Denhale Avenue
Wakefield
West Yorkshire
WF2 9EF

These financial statements were authorised for issue by the trustees on 9 December 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Federation of Disability Sports Organisations Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	2,036	-	2,036
Grants, including capital grants;			
Grants from other agencies	19,700	95,008	114,708
Total for 2021	21,736	95,008	116,744
Total for 2020	7,750	139,920	147,670

The charities primary source of funding are grants. These are generally restricted in that they are to fund specific projects and activiites of the charity. During the period the charity claimed Job Retention Scheme grants.

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Total for 2021	-	-
Total for 2020	35,189	35,189

Trading income from the use of Denhale Arc by the general public and other organisations is now undertaken by DSY at Denhale Arc C.I.C.

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Sports Activities for disabled people		40	4,270	4,310
Grant funding of activities		1,500	-	1,500
Staff costs		-	66,933	66,933
Governance costs	6	9,267	-	9,267
Total for 2021		10,807	71,203	82,010
Total for 2020		23,485	120,163	143,648

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total expenditure £
Sports Activities for disabled people	-	1,500	71,243	72,743
Total for 2020	14,289	-	106,239	120,528

In addition to the expenditure analysed above, there are also governance costs of £9,267 (2020 - £23,120) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	4,000	4,000
Independent examiner fees		
Examination of the financial statements	1,644	1,644
Marketing and publicity	60	60
Depreciation, amortisation and other similar costs	247	247
Other governance costs	3,316	3,316
Total for 2021	9,267	9,267
Total for 2020	23,120	23,120

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	247	247

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	66,274	118,801
Pension costs	4,659	8,303
	70,933	127,104

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Number of FTE	4	4

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	1,644	1,200

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	5,982	5,982
At 31 March 2021	5,982	5,982
Depreciation		
At 1 April 2020	5,480	5,480
Charge for the year	247	247
At 31 March 2021	5,727	5,727
Net book value		
At 31 March 2021	255	255
At 31 March 2020	502	502

13 Debtors

	2021 £	2020 £
Trade debtors	-	1,665

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	987	5,031
Other creditors	38,722	1
Accruals	900	900
	40,609	5,932

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
General	35,057	21,736	(10,807)	45,986
Restricted	22,973	95,008	(71,203)	46,778
Total funds	58,030	116,744	(82,010)	92,764

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted				
General	10,094	42,939	(40,118)	12,915
Restricted	3,216	139,920	(120,163)	22,973
Total funds	13,310	182,859	(160,281)	35,888

The brought forward balance for unrestricted funds has been adjusted to reflect the transfer of grants received to a related entity DSY @ Denhale Arc C.I.C. This entity will use the funds to support activities in the community based at The Denhale Activity Centre.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	255	-	255
Current assets	133,118	-	133,118
Current liabilities	(1,887)	(38,722)	(40,609)
Total net assets	131,486	(38,722)	92,764

	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	502	502
Current assets	41,318	41,318
Current liabilities	(5,932)	(5,932)
Total net assets	35,888	35,888

17 Analysis of net funds

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	39,653	93,465	133,118
Net funds	39,653	93,465	133,118

	At 1 April 2019 £	Cash flow £	At 31 March 2020 £
Cash at bank and in hand	15,470	24,183	39,653
Net funds	15,470	24,183	39,653