

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. Active8 Inclusive Sport Festivals

The Active8 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.

Federation Of Disability Sports Organisations Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025

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 Active8 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.

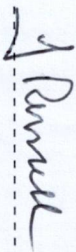
The organisation continues to prioritise strong governance, transparent decision-making, and compliance with charity and company law. Day-to-day operational management is delegated to the Chief Executive Officer (CEO) and staff team, with oversight and scrutiny maintained through regular performance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

Federation of Disability Sports Organisations Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025

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

.....

.....

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

			2025	2024
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	22,180	96,401	118,581
Investments	4	11	-	11
		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

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

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

Date **17.12.25**

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

Federation of Disability Sports Organisations Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

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.

Federation of Disability Sports Organisations Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

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

Federation of Disability Sports Organisations Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Investment Income

Bank interest receivable

	2025	2024
Unrestricted funds	Unrestricted funds	
£	£	£
	11	9

5. Net Income/(Expenditure)

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

Depreciation of tangible fixed assets - owned

2025	2024
£	£
1,446	1,416

6. Analysis of Expenditure

Sports Activities for disabled people

	2025	2024
Activities undertaken directly	Support costs (see note 7)	Total
£	£	£
79,407	30,474	109,881

Sports Activities for disabled people

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

7. Support Costs

Employee costs
Premises expenses
General administration
Depreciation
Interest payable
Governance costs

2025	Sports Activities for disabled people
£	£
14,406	14,406
646	646
12,481	12,481
1,446	1,446
245	245
1,250	1,250
30,474	30,474

Federation of Disability Sports Organisations Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024	2025
Sports Activities for disabled people	£	£
Employee costs	24,746	24,746
Premises expenses	1,010	1,010
General administration	23,132	23,132
Depreciation	1,416	1,416
Interest payable	241	241
	<u>50,545</u>	<u>50,545</u>

8. Independent Examiner's Remuneration

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

9. Staff Costs

Staff costs were as follows:

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

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	<u>4,000</u>	<u>8,436</u>	<u>12,436</u>

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Federation of Disability Sports Organisations Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

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		-	659
Other debtors			

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				

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Federation of Disability Sports Organisations Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

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

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.

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

	2025	2024
	Total funds £	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)

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

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