

Charity registration number: 1150294
Company registration number: 08045641 (England and Wales)

DISABILITY SPORTS COACH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DISABILITY SPORTS COACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K E Sorab OBE, Chair S Vardy, Vice Chair A Bamania M Leggett C Randall C M Mounsey-Thear
Secretary	P Ackred
Charity number	1150294
Company number	08045641
Registered office	Marathon Building C/O House of Sport 190 Great Dover Street London SE41 4YB
External auditor	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX

DISABILITY SPORTS COACH

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DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 March 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and Activities

The main objectives of Disability Sports Coach (DSC) are to:

- Maximise access and provision of disabled sports across the UK.
- Raise awareness of the need for sporting, physical activity and social opportunities for Disabled people.
- Raise awareness of the sporting, physical activity and social possibilities for Disabled people to become active.

The Trustees have paid due regard to guidance issues by the Charity Commission in deciding what activities the Charity should undertake.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

Achievements and Performance

The Charity continues to develop in the services it delivers, ensuring that disabled people and their support networks are supported throughout its work. Below you will be able to see a small number of key highlights from the year ending March 2024.

- Directly engaged with over 3,557 individual disabled people and their support network across our programmes.
- Educated over 144 disabled and non-disabled people as sports coaches.
- Deployed over 36 disabled and non-disabled volunteers throughout our programmes.

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

Our Strategy

Our charity has a single mission; we use the unique power of sport and physical activity to enhance the lives of disabled people.

In the following pages, we outline our plans to achieve this mission. We have three key objectives:

1. Empower disabled people of all ages to participate in sport and feel part of a supportive community

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 March 2024

2. Educate individuals and organisations with the skills, expertise and confidence to deliver inclusive activities for all
3. Enrich the lives of disabled people by providing specialist services that enhances the work of our partners

There's no one better to lead our mission than the people we serve. That's why we're proud that over 40% of our coach and volunteer workforce are disabled people who deliver fun, inclusive sport sessions every week at our Community Clubs across London.

We have big ambitions, but we can't do it alone. That's why at the heart of our plan lies partnerships with communities, supporters, volunteers and coaches.

Our Delivery Programmes

Coaching Programmes

DSC delivers coaching programmes ranging from one-off events to all year-round programmes for a wide number of organisations such as schools (including Special Educational Needs schools), colleges, Local Authorities, day care providers, Disabled People's Organisations, charities and other agencies wishing to offer sport and physical activity for disabled people.

Coaching Workforce

Our coaching network is entirely made up of freelance sport and physical activity leaders who support the delivery of our services. Over the last 12 months we have recruited further but we have found recruitment of sufficient numbers of adequately skilled and experienced staff a significant challenge. This is mainly due to much of the sector's existing workforce retraining and moving into other professions during and following Covid-19. We are regularly reassessing ways to access the right staff to support our work. In line with the inclusive nature of our work, we are pleased to report that approximately 42% of our existing workforce, including regular volunteers and coaches have disclosed that they are disabled.

Community Clubs

DSC's award-winning Community Clubs are specialist, weekly sports activities for all disabled people. The purpose of the Community Club network is to ensure disabled people are more active, more often, whilst being integrated in their local community with the opportunity to develop independence and social skills. We have Community Clubs in 10 London Boroughs. Each is delivered in partnership with Local Authorities and Leisure Providers.

Community Club aims and objectives are:

- Improve disabled people's physical, mental and social wellbeing by attending weekly sessions, competitions and annual events.
- Provide support to ensure members can access other opportunities to be more integrated in their local community.
- Support and train disabled people and their network to become volunteers and coaches, creating a more representative workforce.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 March 2024

Over the last 12 months we have provided this programme to over 215 disabled people and their families across 10 Community Clubs, providing nearly 800 hours of activity, amassing almost 3,677 individual visits. This is slightly down by around 15% on last year's participation figures which can mainly be attributed to the rise in the cost of living. Whilst we charge a nominal fee of £4 per club visit to help support and sustain the programme, we take individual circumstances into account to ensure payment is not a barrier to disabled people being active.

Home Activity Programme

Throughout the year we have continued to deliver our Home Activity Programme. These weekly sessions include dance, yoga and an online quiz, providing more opportunities for participants to get active and engage with other people.

Training Courses

DSC delivers a range of training workshops to help upskill teachers, coaches, leaders, volunteers and professionals working with disabled people to help them improve their knowledge of providing inclusive and adapted sports sessions. All courses are available to members of the public as well as privately for individual organisations.

Adapted Sports Course:

An introductory practical course, ideal for coaches, teachers, volunteers and others that work with disabled people who want to be able to support the delivery of inclusive sports sessions. The course gives the delegates the opportunity to learn how to adapt and modify activities through boccia, goalball, table cricket, polybat and new age curling.

Disability Awareness in Sports Coaching:

This course introduces the concept of disability awareness in sport, helping delegates feel more confident when working with disabled people in a sport setting. Delegates learn about different types of disability, examine social attitudes and barriers towards disabled people, and the use of appropriate terminology and communication.

ELearning: Disability Awareness in Sport:

This is an online course, designed to help coaches, teachers, volunteers or others working with disabled people, learn about different types of disability, examine social attitudes and barriers towards disabled people and the use of appropriate terminology. Delegates explore practical ways to make coaching inclusive through the Inclusion Spectrum and STEPS principles and identify how different types of communication can also impact on this.

Inclusive Coaching Workshop:

The Inclusive Coaching Workshop is designed as an introductory course for organisations that want to be able to support the delivery of inclusive activities for disabled people. The course provides individuals with practical experience in how to adapt sports sessions for different impairment groups focusing on

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 March 2024

mainstream and adapted sports, communication and language explored through interactive tasks and an introduction to different types of activities. Organisations can choose sports and the length of course.

Disability Equality Workshop

A bespoke course to improve individuals' knowledge and understanding of barriers that deaf and disabled people may face in a sports facility, reasons why it is important and beneficial to make services inclusive and how organisations can effectively engage with deaf and disabled people.

Over 2023/24 we delivered reaching over 300 delegates nationwide to become more inclusive so disabled people can safely participate and engage in sport and physical activity.

Inclusive Activity Leaders

We are proud to have partnered with Nike for a second year to deliver an innovative programme called Inclusive Activity Leaders. The programme has now trained 50 disabled and non-disabled people alongside each other to become fully qualified sports coaches. The aim of the programme was to develop a more inclusive workforce and give more disabled people the chance to enjoy a career in sports coaching – ensuring activities *for* disabled people are delivered *by* disabled people.

Each Leader gained new coaching qualifications, mentoring from specialist coaches and work experience at our Community Clubs. As part of the programme, Leaders delivered fun, community sports activities to over 400 disabled people across London.

Fundraising

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

Arnold Clark Community Fund
Bailey Thomas Foundation
Brent Council
Boost Charitable Trust
Cash4Clubs
City Bridge Trust
Credit Agricole
DWF Foundation
Edward Gosling Foundation
Elephant and Castle Development UK Ltd.
Everyone Active
February Foundation
Garfield Weston Foundation
Greenwich Leisure Limited (GLL)

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 March 2024

Greater London Authority
GVC Holdings – (London Community Foundation)
Hedley Foundation
Henry Smith Charity
Jack Petchey Foundation
London Borough of Hackney
Lululemon
Masonic Charitable Foundation
Mi-GSO - PCUBED
National Lottery
Nike
Royal Borough of Kensington & Chelsea Leisure Services
Sport England
Sporting Chance Prize Draw
Team London Bridge
The Boshier Hinton Foundation
The Dan Maskell Trust
United St. Saviour's Charity
Wimbledon Foundation
Woodroffe Benton Foundation

Financial Review

2023/24 continued to be a positive year for the Charity through fundraising from Trusts, Foundations, and individual donors, which has enabled the Charity to sustain its capacity to support its beneficiaries through its various programmes. Donations included legacy donations; we are extremely grateful for such gestures of support in difficult times.

We continually seek to increase the proportion of our unrestricted income as well as increasing the organisations financial sustainability.

With the economic situation facing all charities over the last 12 months we are increasingly under pressure to delivery are services at a sustainable cost with costs rising. It is therefore prudent for us to continue to gain support and develop our existing funding partnerships to gain longer term commitments over the next 12 months.

Governance and Financial review

Reserves and on- going concerns

Reserves are needed to bridge the gap between expenditure and income. The Trustees consider the ideal unrestricted reserves level (as at 31st March 2024) to be 3 months of operating costs. During times of uncertainty, we may seek to hold more unrestricted reserves, if possible, in order to allow the Charity to deliver its objectives given that income can be unpredictable for charities like ours.

DISABILITY SPORTS COACH

TRUSTEES’ REPORT (INCLUDING DIRECTORS’ REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 March 2024

The 2023/24 financial statements show that our unrestricted reserves currently stands at £83,009 (equivalent to 3.2 months expenditure).

Statement on Going Concern

The Trustees have reviewed the charity’s financial forecasts, projections, and reserves and are confident the charity has sufficient resources to continue operating for the foreseeable future. As such, the going concern basis has been adopted in preparing the financial statements.

The key risk is the potential loss of significant funding. To address this, the charity focuses on sustainable funding from existing funders and expanding collaboration with diverse sector partners. Regular financial monitoring ensures the organisation adapts to maintain stability.

The Trustees are confident Disability Sports Coach can continue delivering its mission in England and Wales.

Future Priorities

Over 2024/25, we are looking to ensure that the Charity is complaint and fit to support its beneficiaries.

We will do this in 3 main ways over the next 12 months

- Review our current delivery mechanism to ensure these are still fit for purpose and supporting our community
- Review our skills gap at board level and ensure that these skills are filled
- Create and sustain longer term funding partnerships so that we are able to plan more effective for future

Structure, governance and management

The Charity is a company that is limited by guarantee and does not have share capital. The liability of members is limited. Every member of the company undertakes to contribute to the assets of the company if it is wound up whilst they are members, or within one year of ceasing to be a member, such accounts are limited to £1.00.

The Trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the financial statements were:

Name
K E Sorab OBE (Chair)
S Vardy (Vice Chair)
Chris Mounsey-Thear
Chris Randall
Agneta Bamania
Meagan Leggett

There were no changes to the board of Trustees in 2023/24.

DISABILITY SPORTS COACH

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

FOR THE YEAR ENDED 31 March 2024

Governance update Statement

As we continually develop it is vitally important that we review our Governance code to make sure that it is up to date and compliant with any new and changing charity guidance.

During this financial year the board undertook a skills audit to identify gaps in expertise. As a result a recruitment programme was put in place to commence in autumn 2024. We will report on the outcome of our recruitment campaign in next year's trustee report but we are pleased to say that it was very successful.

Supplier Payment policy

The Charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The Charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the Charity's contractual and other legal obligations.

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

None of the Directors of the Company (who are also Trustees of the Charity) are remunerated for their work. The day-to-day management is carried out by the Chief Executive (P Ackred). The Trustees provide regular support for the Chief Executive.

Statements of Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom accounting standards, including Financial Reporting Standard 102. The Financial Reporting Standard, applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and

DISABILITY SPORTS COACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 March 2024

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware and
- The Trustees have taken all steps that they ought to have taken, to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.
- The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Statement as to disclosure to our Auditor

The Trustees confirm that, so far as they are aware at the time of approving the Trustees' annual report, there is no relevant information of which the charity's Auditor is unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the charity's Auditor is aware of that information.

Auditors

Hazlewoods LLP Chartered Accountants and Statutory Auditors continue to act as auditors to Disability Sports Coach.

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

K Sorab OBE, Chair

Karen Sorab
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16/12/2024
Date:

DISABILITY SPORTS COACH

INDEPENDENT AUDITORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Disability Sports Coach (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Prior Period Financial Statements Not Audited

We draw attention to Note 1 of the financial statements, which describes that the financial statements of the Company for the year ended 31 March 2023 were not audited. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are

DISABILITY SPORTS COACH

INDEPENDENT AUDITORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the Trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

DISABILITY SPORTS COACH

INDEPENDENT AUDITORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

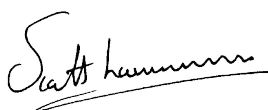
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity financial statements or that had a fundamental effect on the operations of the charity. We determined that the most significant laws and regulations included United Kingdom Generally Accepted Accounting Practice and Companies Act 2006.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries of management, and those responsible for legal and compliance procedures.
- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates; and
 - identifying and testing journal entries, in particular any journal entries with unusual characteristics.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



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Scott Lawrence FCA DChA
(Senior Statutory Auditor)

For and on behalf of:
Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UX

Date: 16/12/2024

DISABILITY SPORTS COACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>							
Grants receivable for core activities	3	80,905	26,817	107,722	145,398	-	145,398
Charitable activities	4	100,220	272,154	372,374	71,429	251,664	323,093
Bank interest		6,615	-	6,615	3,034	-	3,034
Total income		187,740	298,971	486,711	219,861	251,664	471,525
<u>Expenditure on:</u>							
Raising funds	7	6,610	10,524	17,134	8,356	9,423	17,779
Charitable activities	7	145,430	266,015	411,445	216,539	233,127	449,666
Total expenditure		152,040	276,539	428,579	224,895	242,550	467,445
Net (expenditure)/ income for the year/ Net movement in funds							
		35,700	22,432	58,132	(5,034)	9,114	4,080
Fund balances at 1 April 2023		47,309	104,795	152,104	52,343	95,681	148,024
Fund balances at 31 March 2024		83,009	127,227	210,236	47,309	104,795	152,104

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISABILITY SPORTS COACH**BALANCE SHEET**

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10	1,887			3,089
Current assets					
Debtors	11	24,678		17,744	
Cash at bank and in hand		<u>204,947</u>		<u>152,208</u>	
		229,625		169,952	
Creditors: amounts falling due within one year	12	<u>(21,276)</u>		<u>(20,937)</u>	
Net current assets			<u>208,349</u>		<u>149,015</u>
Total assets less current liabilities			<u>210,236</u>		<u>152,104</u>
Income funds					
Restricted funds			127,227		104,795
Unrestricted funds			<u>83,009</u>		<u>47,309</u>
			<u>210,236</u>		<u>152,104</u>

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

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

16/12/2024

The financial statements were approved by the Trustees on

Karen Sorab

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K E Sorab OBE, Chair

Trustee**Company registration number 08045641**

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2024

1. Accounting policies

Charity information

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

1.1. Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4. Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

Income (continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1.5. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure excludes attributable VAT where it is recovered. Where VAT is irrecoverable, it is included within support costs.

Expenditure is allocated to particular activities where the cost relates directly to that activity. Support costs comprise costs relating to the overall direction and administration on each activity, including salary, and overhead and governance costs of the central function. Support costs are apportioned to activities on the basis of usage.

Support costs are to be allocated between charitable activities and costs of fundraising on the basis of time spent.

1.6. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	5 years straight line basis
IT equipment	3 years straight line basis
Sports equipment	3 years straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

1.9. Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11. Comparative information

The financial statements for the year ended 31 March 2024 include comparative information for the year ended 31 March 2023 which were not audited.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

1.12. Reclassification of income and expenditure

The prior year figures have been restated to better reflect the allocation between income and expenditure on charitable activities and raising funds. There is no impact on the net income for the year or the overall funds carried forward.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Grants receivable for core activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Donations and gifts	36,978	-	36,978	16,580	-	16,580
Grants receivable	43,927	26,817	70,744	128,818	-	128,818
	<u>80,905</u>	<u>26,817</u>	<u>107,722</u>	<u>145,398</u>	<u>-</u>	<u>145,398</u>

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Coaching	44,671	15,640	60,311	54,188	-	54,188
Training courses	8,325	760	9,085	8,746	-	8,746
Community clubs	47,224	116,694	163,918	8,495	149,794	158,289
Inclusive activity leaders	-	58,060	58,060	-	63,870	63,870
Together fund	-	81,000	81,000	-	38,000	38,000
	<u>100,220</u>	<u>272,154</u>	<u>372,374</u>	<u>71,429</u>	<u>251,664</u>	<u>323,093</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

5. Expenditure by activity

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Access to work	8,144	7,123	15,267	-	-	-
Coaching	51,905	50,067	101,972	40,925	44,138	85,063
Training courses	2,417	3,239	5,656	3,733	4,025	7,758
Community clubs	26,442	63,787	90,229	60,876	65,656	126,532
Inclusive activity leaders	4,915	11,860	16,775	20,991	22,638	43,629
Together fund	<u>58,217</u>	<u>140,463</u>	<u>198,680</u>	<u>98,370</u>	<u>106,093</u>	<u>204,463</u>
	<u>152,040</u>	<u>276,539</u>	<u>428,579</u>	<u>224,895</u>	<u>242,550</u>	<u>467,445</u>

6. Expenditure by activity

	Direct 2024 £	Staff 2024 £	Other 2024 £	Total 2024 £
Access to work	3,671	10,433	1,163	15,267
Coaching	24,519	69,682	7,771	101,972
Training courses	1,360	3,865	431	5,656
Community clubs	21,695	61,658	6,876	90,229
Inclusive activity leaders	4,034	11,463	1,278	16,775
Together fund	<u>47,773</u>	<u>135,767</u>	<u>15,140</u>	<u>198,680</u>
	<u>103,051</u>	<u>292,868</u>	<u>32,660</u>	<u>428,579</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

6. Expenditure by activity (continued)

	Direct 2023 £	Staff 2023 £	Other 2023 £	Total 2023 £
Coaching	25,689	51,889	7,485	85,063
Training courses	2,343	4,733	682	7,758
Community clubs	38,213	77,186	11,133	126,532
Inclusive activity leaders	13,176	26,614	3,839	43,629
Together fund	61,748	124,723	17,992	204,463
	<u>141,169</u>	<u>285,145</u>	<u>41,131</u>	<u>467,445</u>

7. Total expenditure

	Raising funds 2024 £	Charitable activities 2024 £	Total 2024 £	Raising funds 2023 £	Charitable activities 2023 £	Total 2023 £
Charitable activities	-	103,051	103,051	-	141,169	141,169
Staff costs	14,184	278,684	292,868	14,065	271,080	285,145
	<u>14,184</u>	<u>381,735</u>	<u>395,919</u>	<u>14,065</u>	<u>412,249</u>	<u>426,314</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

7. Total expenditure (continued)

	Raising funds 2024 £	Charitable activities 2024 £	Total 2024 £	Raising funds 2023 £	Charitable activities 2023 £	Total 2023 £
Support costs:						
Advertising and promotions	12	121	133	407	4,101	4,508
Rent	510	5,134	5,644	577	5,816	6,393
Travel and subsistence	9	92	101	328	3,302	3,630
Printing, postage and stationary	2	16	18	4	35	39
Telephone	100	1,009	1,109	84	842	926
IT software and consumables	878	8,847	9,725	339	3,414	3,753
Insurance	733	7,384	8,117	511	5,152	5,663
Subscriptions and memberships	32	324	356	49	489	538
General expenses	126	1,257	1,383	109	1,117	1,226
Recruitment and training	106	1,070	1,176	372	3,742	4,114
Professional fees	259	2,611	2,870	730	7,355	8,085
Depreciation	183	1,845	2,028	204	2,052	2,256
Total support costs	<u>2,950</u>	<u>29,710</u>	<u>32,660</u>	<u>3,715</u>	<u>37,416</u>	<u>41,131</u>
Total expenditure	<u>17,134</u>	<u>411,445</u>	<u>428,579</u>	<u>17,779</u>	<u>449,666</u>	<u>467,445</u>

8. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

9. Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>8</u>	<u>7</u>
Employment costs	2024 £	2023 £
Wages and salaries	265,053	258,156
Social security costs	22,104	21,837
Pension costs	<u>5,711</u>	<u>5,152</u>
	<u>292,868</u>	<u>285,145</u>

One employee (2023: one) received total remuneration of more than £60,000.

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer ("CEO"). The total remuneration of the key management personnel of the charity was £79,729 (2023: £79,729).

The Trustees were not paid and did not receive any other benefits from employment in the year (2023: £Nil).

10. Tangible fixed assets

	Fixtured and fittings £	IT equipment £	Sports equipment £	Total £
Cost				
At 1 April 2023	395	8,685	2,000	11,080
Additions	<u>-</u>	<u>825</u>	<u>-</u>	<u>825</u>
At 31 March 2024	<u>395</u>	<u>9,510</u>	<u>2,000</u>	<u>11,905</u>
Depreciation and impairment				
At 1 April 2023	395	6,262	1,334	7,991
Depreciation charged in the year	<u>-</u>	<u>1,361</u>	<u>666</u>	<u>2,027</u>
At 31 March 2024	<u>395</u>	<u>7,623</u>	<u>2,000</u>	<u>10,018</u>
Carrying amount				
At 31 March 2024	<u>-</u>	<u>1,887</u>	<u>-</u>	<u>1,887</u>
At 31 March 2023	<u>-</u>	<u>2,423</u>	<u>666</u>	<u>3,089</u>

DISABILITY SPORTS COACH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

11. Debtors

Amounts falling within one year:

	2024 £	2023 £
Trade debtors	20,270	14,540
Other debtors	-	-
Prepayments and accrued income	4,408	3,204
	<u>24,678</u>	<u>17,744</u>

12. Creditors

Amounts falling within one year:

	2024 £	2023 £
Other taxation and social security	7,269	7,071
Trade creditors	13,678	9,392
Other creditors	-	879
Accruals and deferred income	329	3,595
	<u>21,276</u>	<u>20,937</u>

13. Retirement benefit schemes

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

14. Analysis of net assets between fund

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	1,887	-	1,887	3,089	-	3,089
Current assets/(liabilities)	<u>81,122</u>	<u>127,227</u>	<u>208,349</u>	<u>44,220</u>	<u>104,795</u>	<u>149,015</u>
	<u>83,009</u>	<u>127,227</u>	<u>210,236</u>	<u>47,309</u>	<u>104,795</u>	<u>152,104</u>