

Company registration number: 08045641

Charity registration number: 1150294

# Disability Sports Coach

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025



**WESTCOTTS**

**CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS**

# **Disability Sports Coach**

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## **Disability Sports Coach**

### **Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Trustees:</b>                   | K E Sorab OBE   |
|                                    | S Vardy   |
|                                    | A Bamania   |
|                                    | M Leggett   |
|                                    | C D Randall   |
|                                    | C M Mounsey-Thear   |
|                                    | A M Bhuta (appointed 6 February 2025 and resigned 3 October 2025)   |
|                                    | T J Copley (appointed 6 February 2025)  |
|                                    | P Lloyd (appointed 11 February 2025)  |
| <b>Secretary</b>                   | P M Ackred  |
| <b>Charity Registration Number</b> | 1150294   |
| <b>Company Registration Number</b> | 08045641  |
| <b>Registered Office</b>           | The charity is incorporated in England and Wales.<br>Marathon Building<br>C/O House of Sport<br>190 Great Dover Street<br>London<br>SE1 4YB |
| <b>Independent Examiner</b>        | Westcotts (SW) LLP<br>47 Boutport Street<br>Barnstaple<br>Devon<br>EX31 1SQ   |

## **Disability Sports Coach**

### **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 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts, and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2021)".

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

- Maximise access to 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 issued by the Charity Commission in deciding what activities the Charity should undertake.

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

## **Disability Sports Coach**

### **Trustees' Report**

#### **Message from our Chair**



As Chair of Trustees, I am honoured to reflect on a year of remarkable progress and profound impact at Disability Sports Coach.

Our mission to enhance lives through the power of sport has never felt more urgent or more inspiring. This year, we've seen disabled people across the capital empowered to participate, connect, and thrive. From new Community Clubs to inclusive coaching programmes, our work continues to break down barriers and build lasting change.

Behind every achievement are passionate individuals, including our staff, volunteers, partners, and fellow trustees, who dedicate themselves to our success. I extend my heartfelt thanks to each of you for your unwavering commitment.

We remain focused on the future: expanding our reach, strengthening our partnerships, and ensuring that every disabled person has access to inclusive, high-quality opportunities to be active and belong.

Together, we are building a more inclusive society, one where sport is a catalyst for confidence, community, and change.

**K E Sorab OBE**

Chair of Trustees

Disability Sports Coach

## Disability Sports Coach

### Trustees' Report

#### Message from our CEO



As we reflect on the past year, I am proud to share the remarkable progress Disability Sports Coach has made in empowering, educating, and enriching the lives of disabled people through sport and physical activity.

Our strategy, *Enhancing Lives*, continues to guide everything we do. From expanding our Community Clubs to delivering inclusive training programmes and specialist coaching services, we have seen firsthand the transformative impact of our work.

The stories of individuals who grew in confidence and resilience through our sessions remind us why our mission matters.

This year, we've reached more participants than ever before, launched new clubs in Brent and Merton, and strengthened our partnerships with organisations like Nike, Sport England, local councils, and schools. These collaborations have enabled us to break down barriers, create inclusive environments, and build a more representative workforce.

I want to thank our dedicated staff, volunteers, trustees, and partners for their unwavering commitment. Your passion and belief in our mission make everything we achieve possible.

Looking ahead, we remain focused on expanding our reach, deepening our impact, and ensuring that every disabled person has the opportunity to thrive through sport.

Together, we are enhancing lives.

**Peter Ackred**  
Chief Executive Officer  
Disability Sports Coach

## Disability Sports Coach

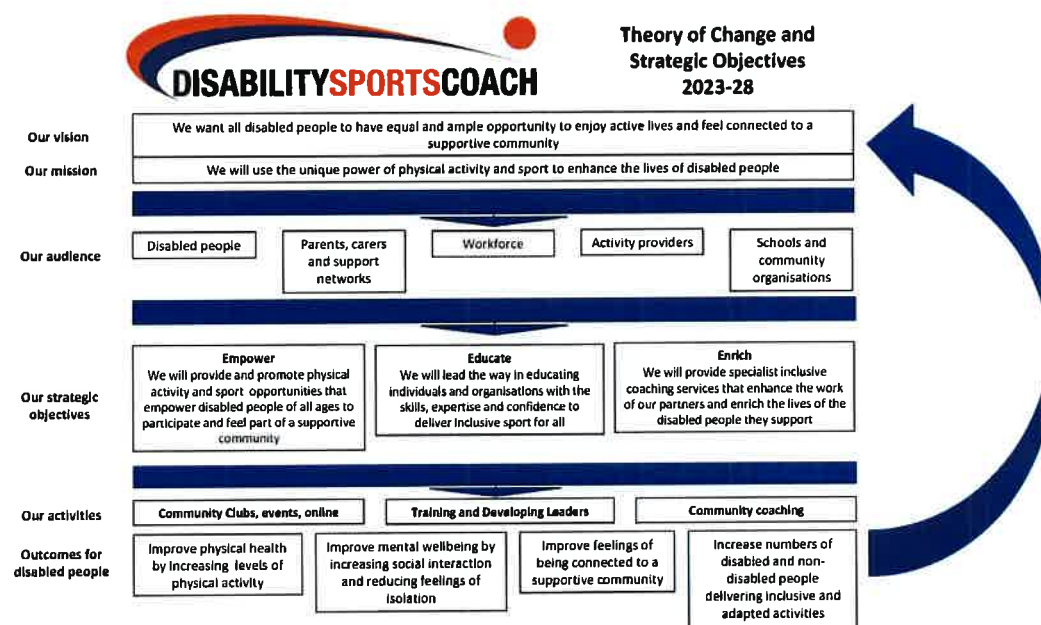
### Trustees' Report

#### *Our Strategy: Enhancing Lives*

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

Our Strategy, Enhancing Lives, was launched in April 2023 and outlines three key objectives to deliver this mission.

1. **Empower** disabled people of all ages to participate in sport and feel part of a supportive community
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 enhance the work of our partners



## Disability Sports Coach

### Trustees' Report

#### *Objective 1: Empower*

We will provide and promote physical activity and sport opportunities that empower disabled people of all ages to participate and feel part of a supportive community.

#### **How do we do this?**

- Our weekly Community Clubs across London bring disabled people together to get active, meet friends and feel part of the community. Sessions are run during school term-time by specialist coaches and supported by incredible volunteers.
- Our free Active at Home sessions include online dance, yoga and online quizzes, providing more opportunities for people to get active and engage with others.

#### **Key highlights:**

- We reached 317 unique participants across our Community Clubs – up from 215 the previous year, an increase of 47%.
- Thanks to our fantastic partners, we established two new Community Clubs in London:
  - Our first ever club dedicated to disabled girls, launched in Brent in partnership with Nike.
  - Our first club in Merton, launched in partnership with the local council and the Tim Henman Foundation.

We were thrilled to welcome Team GB Paralympian and Strictly Come Dancing Star Ellie Simmonds to Community Club Brent! Ellie joined us in her role as Ambassador for Sure's|Breaking Limits Programme, which provides training resources for coaches and supports young people to get more active.

#### **What's next?**

- Increase the reach of our Community Clubs through new initiatives and partnerships
- Provide a high-quality experience for all disabled people and their supporters at all Community Clubs
- Respond to the needs of our communities by delivering accessible physical activity and sports wherever needed – such as events, holiday programmes and online sessions
- Work with partners to promote opportunities for disabled people to participate in more activities in the community





## Disability Sports Coach

### Trustees' Report

#### *Objective 2: Educate*

**We will lead the way in educating individuals and organisations with the skills, expertise and confidence to deliver inclusive physical activity and sport for all.**

#### **How do we do this?**

- Deliver training programmes to increase the number of appropriately skilled individuals who can deliver more inclusive activities for disabled people and improve existing services.
- Train and mentor disabled people to become volunteers, sports coaches and community leaders with access to fulfilling employment opportunities.
- Our training courses are accredited by CIMSPA (The Chartered Institute for the Management of Sport and Physical Activity), highlighting our commitment to delivering high-quality education.

#### **Key highlights:**

- Our team trained 175 people, giving them the skills and confidence to adapt activities so disabled people aren't excluded.
- Thanks to our incredible partners at Nike, we delivered another successful Inclusive Activity Leaders programme. This programme trained 25 disabled and non-disabled people to become fully qualified sports coaches, breaking down barriers to employment and creating a more representative workforce.
- Our team joined Nike to share our experiences of training inclusive sports coaches on the global stage at the 2024 Paris Paralympics.



#### **What's next?**

- Continue our innovative partnership with Nike to deliver the Inclusive Activity Leaders programme, training more disabled and non-disabled sports coaches.
- Continue to educate coaches, volunteers, teachers and organisations, to make activities inclusive for all.

## Disability Sports Coach

### Trustees' Report

#### Objective 3: Enrich

**We will provide specialist inclusive coaching services that enhance the work of our partners and enrich the lives of the disabled people they support.**

#### How do we do this?

- Deliver accessible physical activity and sports coaching sessions with a range of community partners supporting disabled people of all ages and backgrounds

#### Key highlights:

- We partnered with Nike to deliver the Paralympic Roadshow, delivering inclusive sport sessions in schools across London. The programme reached 1,125 schoolchildren, building accessibility habits from an early age.
- Thanks to Nike, Paralympian legend Sophie Hahn joined us at College Park School, Westminster. Sophie led sprinting games and joined in with disability football using an audible ball.
- Our specialist inclusive coaches provided accessible sports sessions for 330 people from ages 5 to 65.

*Last term, when Disability Sports Coach joined us, we noticed a real difference in Laura and her attitude to sport. Gradually, she began to take part more actively and enthusiastically, enjoying the mindful and inclusive activities. Laura started taking part more in teamwork exercises, communicating with her peers. It was a joy to see her smiling and fully participating with her classmates. She grew in confidence and is more resilient both in and out of class - a real success story."*

**Emma Bonnin, Headteacher, Pakeman Primary School**



## Disability Sports Coach

### Trustees' Report

#### What's next?

- Work more closely with disability organisations and community partners to improve and increase the provision of inclusive sport opportunities for disabled children and young people.

#### Fundraising

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

|   |
|---|
| Beyond Sport and Sure - Breaking Limits Programme |
| Brent Council                                     |
| Charities Aid Foundation                          |
| Charterhouse in Southwark                         |
| Childwick Trust                                   |
| Hackney Council                                   |
| Henry Smith Foundation                            |
| London Sport                                      |
| Lululemon   |
| Masonic Charitable Foundation                     |
| MIGSO - PCubed                                    |
| Nike  |
| Royal Borough of Kensington and Chelsea           |
| Sporting Chance Prize Draw                        |
| Team London Bridge                                |
| Tim Henman Foundation                             |
| Wimbledon Foundation                              |

#### Governance and Financial Review

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.

##### Financial review

During the year, the charity received income totalling £400,806 (2024: £486,711), of this income £208,799 (2024: £175,346) related to unrestricted income and £192,007 (2024: £311,365) related to restricted income.

Expenditure totalled £442,260 (2024: £428,579) with £272,974 (2024: £258,649) relating to unrestricted expenses and £169,286 (2024: £169,930) relating to restricted expenditure.

As at 31st March, total reserves held were £168,782 (2024: £210,236), of these funds £99,228 (2024: £119,346) were restricted.

##### Reserves and Ongoing Concerns

Reserves are needed to bridge the gap between expenditure and income. The Trustees consider the ideal unrestricted reserves level (as at 31st March 2025) to be 3 months of operating costs. At the end of 2024/25, our free reserves were £66,717, which represents just over 3 months of the charity's operating costs. During times of uncertainty, we may seek to hold more unrestricted reserves, if possible, to allow the Charity to deliver its objectives, given that income can be unpredictable for charities like ours.

## **Disability Sports Coach**

### **Trustees' Report**

#### *Trustees Recruitment*

Over 2024/25, we conducted a search for new trustees to join our board. We successfully recruited 3 new trustees to our board in January 2025, filling the skills gap identified in 2023/24.

#### *Trustee Induction Policy and Procedures*

All new trustees follow our Trustee induction recruitment policy and procedures, which include DBS checks, Trustee and safeguarding training and meetings with key senior staff and board members to support them in understanding their role as a trustee and provide further guidance on our charity.

#### *Future Priorities*

##### *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, and such accounts are limited to £1.00.

##### *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 on 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 days' 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.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Disability Sports Coach 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

## Disability Sports Coach

### Trustees' Report

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 16/12/2025..... and signed on its behalf by:

*Karen Sorab*

.....  
K E Sorab OBE  
Trustee

## Disability Sports Coach

### Independent Examiner's Report to the trustees of Disability Sports Coach ('the Company')

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's 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.

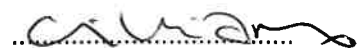
#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 Disability Sports Coach 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.



Catherine Williams FCA DChA  
Independent Examiner  
Westcotts (SW) LLP  
47 Boutport Street  
Barnstaple  
Devon  
EX31 1SQ

Date: 17 December 2025

## Disability Sports Coach

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |                    |
| Donations and legacies             | 3    | 102,283                    | -                        | 102,283            | 107,722            |
| Charitable activities              | 4    | 96,711                     | 192,007                  | 288,718            | 372,374            |
| Investment income                  | 5    | 9,805                      | -                        | 9,805              | 6,615              |
| Total income                       |      | <u>208,799</u>             | <u>192,007</u>           | <u>400,806</u>     | <u>486,711</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |                    |
| Raising funds                      | 6    | (21,137)                   | -                        | (21,137)           | (17,134)           |
| Charitable activities              | 7    | <u>(251,837)</u>           | <u>(169,286)</u>         | <u>(421,123)</u>   | <u>(411,445)</u>   |
| Total expenditure                  |      | <u>(272,974)</u>           | <u>(169,286)</u>         | <u>(442,260)</u>   | <u>(428,579)</u>   |
| Net (expenditure)/income           |      | (64,175)                   | 22,721                   | (41,454)           | 58,132             |
| Transfers between funds            |      | <u>42,839</u>              | <u>(42,839)</u>          | <u>-</u>           | <u>-</u>           |
| Net movement in funds              |      | (21,336)                   | (20,118)                 | (41,454)           | 58,132             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |                    |
| Total funds brought forward        |      | <u>90,890</u>              | <u>119,346</u>           | <u>210,236</u>     | <u>152,104</u>     |
| Total funds carried forward        | 17   | <u>69,554</u>              | <u>99,228</u>            | <u>168,782</u>     | <u>210,236</u>     |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 17.

The notes on pages 15 to 25 form an integral part of these financial statements.



## Disability Sports Coach

(Registration number: 08045641)  
Balance Sheet as at 31 March 2025

|   | Note | 2025<br>£       | 2024<br>£<br>(as restated) |
|---|------|-----------------|----------------------------|
| <b>Fixed assets</b>                                   |      |                 |                            |
| Tangible assets                                       | 13   | 2,657           | 1,887                      |
| <b>Current assets</b>                                 |      |                 |                            |
| Debtors   | 14   | 29,877          | 24,678                     |
| Cash at bank and in hand                              | 15   | <u>160,665</u>  | <u>204,947</u>             |
|   |      | 190,542         | 229,625                    |
| <b>Creditors: Amounts falling due within one year</b> | 16   | <u>(24,417)</u> | <u>(21,276)</u>            |
| <b>Net current assets</b>                             |      | <u>166,125</u>  | <u>208,349</u>             |
| <b>Net assets</b>                                     |      | <u>168,782</u>  | <u>210,236</u>             |
| <b>Funds of the charity:</b>                          |      |                 |                            |
| <b>Restricted income funds</b>                        |      |                 |                            |
| Restricted funds                                      |      | 99,228          | 119,346                    |
| <b>Unrestricted income funds</b>                      |      |                 |                            |
| Unrestricted funds                                    |      | <u>69,554</u>   | <u>90,890</u>              |
| <b>Total funds</b>                                    | 17   | <u>168,782</u>  | <u>210,236</u>             |

For the financial year ending 31 March 2025 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 financial statements have 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 financial statements on pages 13 to 25 were approved by the trustees, and authorised for issue on 16/12/2025 and signed on their behalf by:

*Karen Sorab*

.....  
K E Sorab OBE  
Trustee

The notes on pages 15 to 25 form an integral part of these financial statements.



## **Disability Sports Coach**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, 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:

Marathon Building  
C/O House of Sport  
190 Great Dover Street  
London  
SE1 4YB

#### **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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Disability Sports Coach 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. The financial statements are prepared in sterling which is the functional currency of the charity.

##### **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 adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## **Disability Sports Coach**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Prior period errors**

The prior period figures have been amended to update the allocation of expenditure between restricted and unrestricted expenditure. There was no impact to the overall financial position of the charity.

#### **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.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## **Disability Sports Coach**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **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 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:

| <b>Asset class</b>     | <b>Depreciation method and rate</b> |
|------------------------|-------------------------------------|
| Furniture and fittings | 5 years straight line               |
| IT equipment           | 3 years straight line               |
| Sports equipment       | 3 years straight line               |

#### **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.

#### **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.

#### **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.

## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### *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.

#### 3 Income from donations and legacies

|                     | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|---------------------|---|-----------------------------|
| Grants receivable   | 84,447  | 84,447                      |
| Donations and gifts | 17,836  | 17,836                      |
|                     | <u>102,283</u>                                  | <u>102,283</u>              |
|                     | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
| Grants receivable   | 70,744  | 70,744                      |
| Donations and gifts | 36,978  | 36,978                      |
|                     | <u>107,722</u>                                  | <u>107,722</u>              |

#### 4 Income from charitable activities

|                  | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|------------------|---|-----------------------------------|-----------------------------|
| Coaching         | 65,428  | 25,168                            | 90,596                      |
| Training courses | 7,885   | 5,584                             | 13,469                      |
| Community clubs  | 23,398  | 80,255                            | 103,653                     |
| Sport England    | -   | 81,000                            | 81,000                      |
|                  | <u>96,711</u>                                   | <u>192,007</u>                    | <u>288,718</u>              |

## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

|                            | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|----------------------------|---------------------------------------|--------------------------|--------------------|
| Coaching                   | 44,671                                | 15,640                   | 60,311             |
| Training courses           | 8,325                                 | 760                      | 9,085              |
| Community clubs            | 8,013                                 | 155,905                  | 163,918            |
| Inclusive activity leaders | -                                     | 58,060                   | 58,060             |
| Sport England              | -                                     | 81,000                   | 81,000             |
|                            | <u>61,009</u>                         | <u>311,365</u>           | <u>372,374</u>     |

#### 5 Investment income

|                                      | Unrestricted<br>funds<br>General<br>£ | Total<br>2025<br>£ |
|--------------------------------------|---------------------------------------|--------------------|
| Interest receivable on bank deposits | <u>9,805</u>                          | <u>9,805</u>       |
|                                      | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ |
| Interest receivable on bank deposits | <u>6,615</u>                          | <u>6,615</u>       |

#### 6 Expenditure on raising funds

##### a) Costs of generating donations and legacies

|                         | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>2025<br>£ |
|-------------------------|------|---------------------------------------|--------------------|
| Staff Costs             |      | 17,930                                | 17,930             |
| Allocated support costs | 8    | <u>3,207</u>                          | <u>3,207</u>       |
|                         |      | <u>21,137</u>                         | <u>21,137</u>      |
|                         | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ |
| Staff Costs             |      | 14,185                                | 14,185             |
| Allocated support costs | 8    | <u>2,949</u>                          | <u>2,949</u>       |
|                         |      | <u>17,134</u>                         | <u>17,134</u>      |

## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 7 Expenditure on charitable activities

|                            | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|----------------------------|---------------------------------------|--------------------------|--------------------|
| Access to Work             | 17,816                                | -                        | 17,816             |
| Coaching                   | 92,902                                | 15,859                   | 108,761            |
| Training Courses           | 6,832                                 | 31                       | 6,863              |
| Community Clubs            | 62,830                                | 56,092                   | 118,922            |
| Inclusive Activity Leaders | 34,646                                | 39,065                   | 73,711             |
| Sport England              | 36,811                                | 58,239                   | 95,050             |
|                            | <u>251,837</u>                        | <u>169,286</u>           | <u>421,123</u>     |

|                            | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|----------------------------|---------------------------------------|--------------------------|--------------------|
| Access to Work             | 11,334                                | -                        | 11,334             |
| Coaching                   | 73,211                                | 2,493                    | 75,704             |
| Training Courses           | 3,537                                 | 600                      | 4,137              |
| Community Clubs            | 45,336                                | 60,724                   | 106,060            |
| Inclusive Activity Leaders | 8,369                                 | 11,527                   | 19,896             |
| Sport England              | 99,729                                | 94,585                   | 194,314            |
|                            | <u>241,516</u>                        | <u>169,929</u>           | <u>411,445</u>     |

|                            | Activity<br>undertaken<br>directly<br>£ | Staff costs<br>£ | Activity<br>support<br>costs<br>£ | 2025<br>£      | 2024<br>£      |
|----------------------------|---|------------------|-----------------------------------|----------------|----------------|
| Access to Work             | 6,989                                   | 8,444            | 2,383                             | 17,816         | 11,334         |
| Coaching                   | 41,635                                  | 52,349           | 14,777                            | 108,761        | 75,704         |
| Training Courses           | 2,533                                   | 3,377            | 953                               | 6,863          | 4,137          |
| Community Clubs            | 33,254                                  | 71,844           | 13,824                            | 118,922        | 106,060        |
| Inclusive Activity Leaders | 16,088                                  | 49,996           | 7,627                             | 73,711         | 19,896         |
| Sport England              | 6,421                                   | 80,525           | 8,104                             | 95,050         | 194,314        |
|                            | <u>106,920</u>                          | <u>266,535</u>   | <u>47,668</u>                     | <u>421,123</u> | <u>411,445</u> |

## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Analysis of support costs

##### Support costs allocated to charitable activities

|                                     | Raising funds<br>£ | Access to work<br>£ | Coaching<br>£ | Training Courses<br>£ | Community Clubs<br>£ | Inclusive Activity Leaders<br>£ | Sport England<br>£ | Total 2025<br>£ | Total 2024<br>£ |
|-------------------------------------|--------------------|---------------------|---------------|-----------------------|----------------------|---------------------------------|--------------------|-----------------|-----------------|
| Advertising & Promotions            | 129                | 96                  | 595           | 38                    | 556                  | 307                             | 326                | 2,047           | 133             |
| Rent                                | 439                | 326                 | 2,023         | 131                   | 1,893                | 1,044                           | 1,109              | 6,965           | 5,644           |
| Travel & subsistence                | 29                 | 21                  | 132           | 8                     | 123                  | 68                              | 72                 | 453             | 101             |
| Printing, postage and stationery    | 2                  | 1                   | 8             | 1                     | 8                    | 4                               | 5                  | 29              | 18              |
| Telephone                           | 85                 | 63                  | 390           | 25                    | 365                  | 201                             | 214                | 1,343           | 1,109           |
| IT Software & Consumables           | 545                | 405                 | 2,512         | 162                   | 2,349                | 1,296                           | 1,377              | 8,646           | 9,725           |
| Insurance                           | 810                | 602                 | 3,731         | 241                   | 3,490                | 1,926                           | 2,046              | 12,846          | 8,117           |
| Subscriptions & Memberships         | 40                 | 29                  | 182           | 12                    | 171                  | 94                              | 100                | 628             | 356             |
| General Expenses                    | 219                | 163                 | 1,012         | 65                    | 947                  | 522                             | 555                | 3,483           | 2,559           |
| Professional Fees (Inc Accountancy) | 738                | 549                 | 3,403         | 220                   | 3,183                | 1,756                           | 1,866              | 11,715          | 2,870           |
| Bank charges                        | 52                 | 39                  | 240           | 15                    | 224                  | 124                             | 132                | 826             | -               |
| Depreciation Charge                 | 119                | 89                  | 550           | 35                    | 515                  | 284                             | 302                | 1,894           | 2,028           |
|                                     | <u>3,207</u>       | <u>2,383</u>        | <u>14,778</u> | <u>953</u>            | <u>13,824</u>        | <u>7,626</u>                    | <u>8,104</u>       | <u>50,875</u>   | <u>32,660</u>   |

## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

|                              | 2025  | 2024  |
|------------------------------|-------|-------|
|                              | £     | £     |
| Depreciation of fixed assets | 1,894 | 1,845 |

#### 10 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.

#### 11 Staff costs

The aggregate payroll costs were as follows:

|  | 2025           | 2024           |
|--|----------------|----------------|
|  | £              | £              |
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 256,523        | 265,053        |
| Social security costs                    | 22,471         | 22,104         |
| Pension costs                            | 5,471          | 5,711          |
|  | <u>284,465</u> | <u>292,868</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

|           | 2025     | 2024     |
|-----------|----------|----------|
|           | No       | No       |
| Employees | <u>7</u> | <u>8</u> |

The number of employees whose emoluments fell within the following bands was:

|                   | 2025     | 2024     |
|-------------------|----------|----------|
|                   | No       | No       |
| £70,001 - £80,000 | <u>1</u> | <u>1</u> |

The key management personnel of the charity comprise the Trustees and Chief Executive Officer. The total remuneration of the key management personnel of the charity was £80,739 (2024: £79,729).



## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 12 Taxation

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

#### 13 Tangible fixed assets

|                       | <b>Furniture<br/>and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|--|--------------------|
| <b>Cost</b>           |  |                    |
| At 1 April 2024       | 11,905                                       | 11,905             |
| Additions             | <u>2,664</u>                                 | <u>2,664</u>       |
| At 31 March 2025      | <u>14,569</u>                                | <u>14,569</u>      |
| <b>Depreciation</b>   |  |                    |
| At 1 April 2024       | 10,018                                       | 10,018             |
| Charge for the year   | <u>1,894</u>                                 | <u>1,894</u>       |
| At 31 March 2025      | <u>11,912</u>                                | <u>11,912</u>      |
| <b>Net book value</b> |  |                    |
| At 31 March 2025      | <u>2,657</u>                                 | <u>2,657</u>       |
| At 31 March 2024      | <u>1,887</u>                                 | <u>1,887</u>       |

#### 14 Debtors

|               | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|---------------|-------------------|-------------------|
| Trade debtors | 26,109            | 20,270            |
| Prepayments   | <u>3,768</u>      | <u>4,408</u>      |
|               | <u>29,877</u>     | <u>24,678</u>     |

#### 15 Cash and cash equivalents

|              | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash at bank | <u>160,665</u>    | <u>204,947</u>    |

## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Creditors: amounts falling due within one year

|                                    | 2025<br>£     | 2024<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 13,817        | 13,678        |
| Other taxation and social security | 7,004         | 6,208         |
| Other creditors                    | 1,150         | 1,061         |
| Accruals                           | 2,446         | 329           |
|                                    | <u>24,417</u> | <u>21,276</u> |

#### 17 Funds

|                            | Balance at<br>1 April<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | Balance at<br>31 March<br>2025<br>£ |
|----------------------------|------------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| <b>Unrestricted funds</b>  |                                    |                            |                            |                 |                                     |
| General Funds              | 90,890                             | 208,799                    | (272,974)                  | 42,839          | 69,554                              |
| <b>Restricted funds</b>    |                                    |                            |                            |                 |                                     |
| Community Clubs            | 42,392                             | 80,255                     | (56,093)                   | (40,839)        | 25,715                              |
| Sport England              | 18,923                             | 81,000                     | (58,238)                   | -               | 41,685                              |
| Inclusive Activity Leaders | 58,031                             | -                          | (39,065)                   | -               | 18,966                              |
| Coaching                   | -                                  | 25,168                     | (15,859)                   | -               | 9,309                               |
| Training Courses           | -                                  | 5,584                      | (31)                       | (2,000)         | 3,553                               |
|                            | <u>119,346</u>                     | <u>192,007</u>             | <u>(169,286)</u>           | <u>(42,839)</u> | <u>99,228</u>                       |
| <b>Total funds</b>         | <u>210,236</u>                     | <u>400,806</u>             | <u>(442,260)</u>           | <u>-</u>        | <u>168,782</u>                      |
|                            | Balance at<br>1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | Balance at<br>31 March<br>2024<br>£ |
| <b>Unrestricted funds</b>  |                                    |                            |                            |                 |                                     |
| General Funds              | 93,497                             | 175,346                    | (258,649)                  | 80,696          | 90,890                              |
| <b>Restricted funds</b>    |                                    |                            |                            |                 |                                     |
| Community Clubs            | 14,600                             | 155,905                    | (60,724)                   | (67,389)        | 42,392                              |
| Sport England              | 32,508                             | 81,000                     | (94,585)                   | -               | 18,923                              |
| Inclusive Activity Leaders | 11,499                             | 58,060                     | (11,528)                   | -               | 58,031                              |
| Coaching                   | -                                  | 15,640                     | (2,493)                    | (13,147)        | -                                   |
| Training Courses           | -                                  | 760                        | (600)                      | (160)           | -                                   |
|                            | <u>58,607</u>                      | <u>311,365</u>             | <u>(169,930)</u>           | <u>(80,696)</u> | <u>119,346</u>                      |
| <b>Total funds</b>         | <u>152,104</u>                     | <u>486,711</u>             | <u>(428,579)</u>           | <u>-</u>        | <u>210,236</u>                      |

## Disability Sports Coach

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Transfers between funds

Once the project has been completed, any remaining balance is transferred into our general reserves in agreement with the funders.

#### Purpose of restricted funds

Restricted funds are sought to support the delivery of the charitable objects and its delivery mechanisms which include, Community Clubs, Training, Coaching and Inclusive Activity Leaders.

#### 18 Analysis of net assets between funds

|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds<br/>at 31 March<br/>2025<br/>£</b> |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 2,657   | -                                 | 2,657   |
| Current assets        | 91,314  | 99,228                            | 190,542   |
| Current liabilities   | (24,417)  | -                                 | (24,417)  |
| Total net assets      | <u>69,554</u>                                   | <u>99,228</u>                     | <u>168,782</u>                                    |
|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds<br/>at 31 March<br/>2024<br/>£</b> |
| Tangible fixed assets | 1,887   | -                                 | 1,887   |
| Current assets        | 110,279   | 119,346                           | 229,625   |
| Current liabilities   | (21,276)  | -                                 | (21,276)  |
| Total net assets      | <u>90,890</u>                                   | <u>119,346</u>                    | <u>210,236</u>                                    |

#### 19 Related party transactions

There were no related party transactions in the year.