



Herts Disability
Sports Foundation

Charity Number 1156034

Herts Disability Sports Foundation Trustees' Annual Report 2021/22



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Chair's Report – 2021/22



Welcome to the HDSF annual report for the year 2021/22. This is my fifth and final annual report as Chair of HDSF. It's been a pleasure to support such an excellent charity.

We've come a long way in the past five years by working together. We support more people than ever before and emerge from the challenging years of lock down in a strong financial position. My sincere thanks to everyone who has contributed to the running of the HDSF Charity particularly over the past year. The growth of the charity is testament to the work and commitment of staff and volunteers.

Looking ahead to the next twelve months we recognise the need to increase our delivery capacity and also complete our project to provide essential additional bike storage at Stanborough Park.

I leave the charity in a strong position and wish all those involved every success in the future.

Thank you once again for your continued support.

A handwritten signature in black ink that reads "Nigel Kippax". The signature is stylized, with the first name and last name clearly legible.

Nigel Kippax
Chair of Trustees

Highlights of the Year 2021/22



Lockdowns finished and we started to expand our activities outside, but with some popular online activities continuing



We worked with 933 children across 15 schools and in our learn to ride program 67% were pedalling independently after just 2 sessions....



Huge success with bike donation and recycling



Progress on our aim to set up a cycle hub at Stanborough Lake, Welwyn Garden City



Moving towards the range of activities and support across Hertfordshire that we offered before Covid.



The launch of our new website www.HDSF.co.uk

User Testimonials

“

you do an incredible job and Little Man is over the moon he can now ride on 2 wheels and has told everybody that'll possibly listen about today's achievement

“

....you guys are an amazing team and the best place to go for Learn to Ride and Bikeability

“

Thank you so much for all of your support! Everyone loved your bikes and we really appreciate it!!!

“

When lockdown hit I did panic at the thought of no HDSF sessions! But everything you have done has been fun, brilliant and we've loved it all. You come up with The Best ideas that have kept my son going, and me sane! You can see all the kids on zoom are having such a great time - the smiles alone are proof of that. Thank you for everything. You're all brilliant

And finally.....

“ Herts Disability Sports Foundation you don't give up do you....Amazing,[is] what you guys are”

Trustees' Annual Report

The Trustees have pleasure in presenting their report and financial statements for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts. Herts Disability Sports Foundation (HDSF) is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission (No.1156034) on 6th March 2014. Its constitution is in accordance with the Charitable Incorporated Organisations (General) Regulations 2012 which provides trustees with limited legal liability and that trustees manage its affairs and exercise all its powers.

Objectives and Activities

The charity's objectives are to provide sports and physical activity opportunities, accessible to everyone, to improve conditions of life and advance mental and physical health and wellbeing. HDSF also aims to advance education in the form of training and development, promote volunteering, social inclusion, equality, and diversity. In setting out objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

HDSF has a Board of Trustees who provide strategic direction and ensure that; the charity is doing what it has said it will do (objectives), is always acting for the benefit of the public and is a well-run and efficient organisation meeting its legal and financial requirements. We are required to submit an Annual Report with Annual Accounts and an Annual Return to the Charity Commission.

Why do we exist?

Guidelines issued by the UK Chief Medical Officer state the benefits of physical activity for disabled children and young people in terms of mental and physical health, social and self-confidence. For good health benefits, 20 minutes of physical activity a day is recommended¹.

Children and young people remain less active compared to pre-pandemic levels, with children from less affluent families worst affected². Sport England's Active Lives Adult Survey data shows disabled people are almost twice as likely to be physically inactive (43%), compared with those without a disability (23%). This inequality increases sharply as the number of impairments a person has increases, with 51% of people with three or more impairments inactive³. As we recover from the Covid Pandemic, the Activity Alliance survey shows disabled people's lives have been the hardest hit by COVID-19, widening inequalities, creating new challenges and less support to disabled people who wish to be active⁴.

Inclusion is at the core of what we do. We want people who face any kind of challenge that others may not, to be able to participate and benefit from being active. Our Solution is to provide, and support others to provide, opportunities in sport and physical activity that can be accessed by everyone, whether it be through participation, volunteering coaching or education in a supportive and non-judgemental environment.

¹ UK Chief Medical Officer's Physical Activity Guidelines for Disabled Children and Disabled Young People 2022

² Sport England, Active Lives Children & Young People Survey 2020/21, published December 2021

³ Sport England, Active Lives Adult Survey 2020/21, published April 2022

⁴ Activity Alliance Annual Disability and Activity Survey 2021-22

HDSF in Summary

Providing sport and physical activity opportunities for all

Our Vision

Our vision is a world where everyone is valued equally, listened to and included.

That quality of life can be improved through the involvement in sport and physical activity opportunities.

Our Mission

Our mission is to provide and to support others to provide opportunities in sport and physical activity that can be accessed by everyone, whether it be through participation, volunteering, coaching or education, in a supportive environment.

Our Values

We will always provide equal opportunities

We will always provide high quality and excellence in everything we do

We will always operate in an ethical way; being honest, reliable and trustworthy

We will always treat each person as an individual

We will never presume to judge others' behaviour or needs

What we offer

Sport and physical activity opportunities through:

- Holiday Programmes
- Paralympic Roadshows
- Day Services Outreach
- Corporate Away Days
- Training on inclusion and disability

How we are different

- We offer a fully inclusive service
- We put the beneficiary first and tailor our work around the individual
- We understand the needs of the individual, based on our training and extensive experience

Why we are fundraising

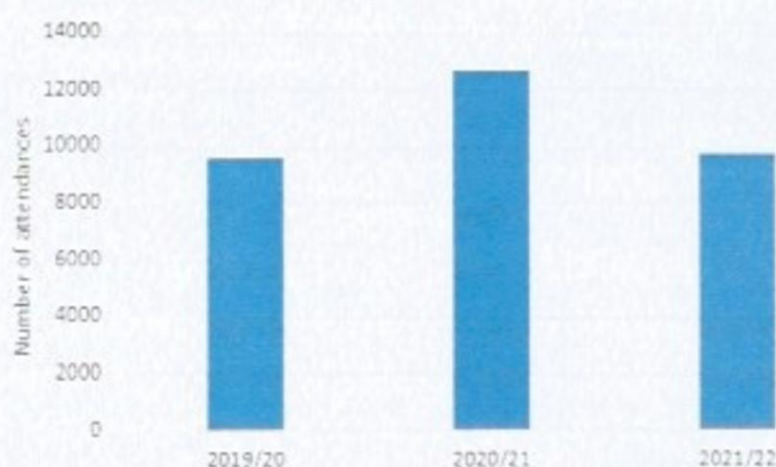
- We need to keep our services affordable, but the costs are high given the level of need and individual attention provided
- Where possible, we receive grants to supplement but this is not always possible
- Funding is needed to ensure core costs are covered

Achievements and Performance

Delivery throughput

The number of people we saw (throughput) during 2021/22 was lower than 2020/21 as the return to face-to-face delivery began. Online sessions require very little setup or transition, which means volume of sessions and participants could be higher. In 2021 as people started to resume face to face activities, sessions were limited to keep within Covid guidelines and to make participants and their parents / carers feel safe.

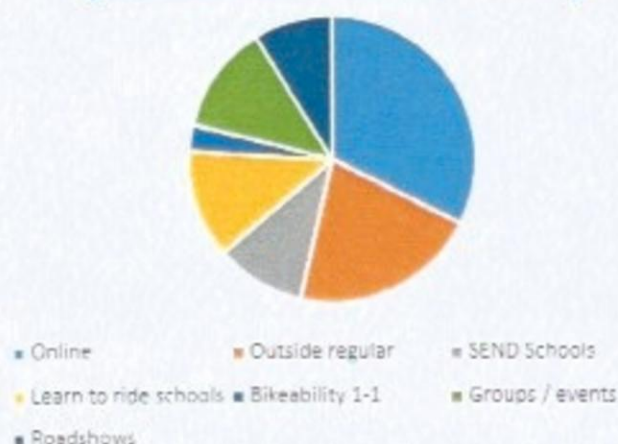
Throughput figures over past 3 years



With none of our usual sports hall facilities affordable in the new climate, activities were restricted to online, outdoors or with shelter, in the marquee at Stanborough. This allowed for a maximum of 6 participants in a safe environment, but for those desperate to stay connected in person, it enabled activities to continue.

In 2020/21 88% of attendances were online, and in 2021/22 we were delighted that 67% of our delivery had returned to in person, with online services continuing to support those who wanted / needed this.

Throughput by activity 2021/22



Training

HDSF team training is key to the success of the charity. With face-to-face training still limited, online safeguarding training was used. First aid training continued where possible. Our lead instructor became a qualified Bikeability Level 2 Instructor.

Partnerships

Herts Sports Partnership (HSP) continues to be a major partner, with a service level agreement contracting HDSFs services in a disability support officer role.

Our partnership with Herts County Council (HCC) Cycle Training team continues to develop with not only 1-1 (Special Education Needs and Disabilities (SEND) training, but also schools learn to ride sessions, preparing children in schools in areas of deprivation for their Level 1 & 2 Bikeability, which is delivered by HCC.

The HCC Care Leavers team has contracted HDSF to provide 120 reconditioned bikes, along with locks and helmets for their care leavers. This project has seen a lot of referrals from support workers to provide transport not just for recreation, but to access college and work in many cases.

We continue to support disability specific groups across the county including ROAR Dacorum Mencap with monthly discos as well as face to face activities and Supported Activities Programme with weekly fitness sessions and occasional discos and cycling / water sports sessions.

Work with special schools has continued throughout the year with face-to-face sessions whenever allowed. Woolgrove MLD School has benefited from reduced workload and has had blocks of cycling for their Key Stage 2 children, with both 2 wheel and adapted cycling progress made by all children. Lonsdale School has accessed after school clubs as restrictions have allowed, but also weekly adapted cycling sessions on the school site, allowing us to provide the specialist equipment and expertise, with children and staff not needing to leave the school site.

With day services not returning to normal activities and the lack of winter indoor facilities available, we once again diversified our offer. The impact of covid had demonstrated the importance of outdoor activity, however it became apparent that not only people with additional needs were disadvantaged, but also those in areas of deprivation. The number of young people unable to ride a bike and those not owning a bike was highlighted through individual conversations with HSP and the HCC Cycle Training team. As a result, we launched our Bikes without Barriers initiative. Focussing on Year 5 & 6 children in schools identified by our Active Local team, we taught children to ride bikes, and through bike donations and a partnership with Pauls Bikes, reconditioned bikes which we provided along with a helmet for the children who did not have one. The impact of this project has been stark, with requests to increase capacity coming from many directions and was a key part of 2021/22 and will continue to grow in 2022/23.

Grant funded Projects

Since 1 April 2021 we have been successful in being awarded grant funding from several sources as follows:
Postcode Lottery - £19,735 - received April 2021 to support a salary, with the focus supporting individuals to re-engage in face-to-face activity post lock down.

HCF Coronavirus Support - funding of £9,210 awarded in June 2021 and received in October 2021.

Awards for All - £10,000K capital funding received in July 2021 to develop a permanent base at Stanborough
John Apthorp - £9,000 capital funding received in September 2021 to develop a permanent base at Stanborough.

East Herts Council - £7,395 awarded July 2021 and received in September 2021 to deliver bikes and training in schools.

Robert Clutterbuck - £1,000 received in September 2021 for specialist equipment to create membership cards for adapted cycling participants.

HCF Quercus - £4,606 received in September 2021 for the schools learn to ride project in Watford.

Letchworth Heritage Fund – £9,102 awarded in November 2021 for the schools learn to ride project. £4,000 received in the year with the conditional remainder received in 2022/23 financial year.

North Herts BC - £7,670 received in December 2021 for the schools learn to ride project.

RUB White Charitable Trust - £10,000 received in January 2022 towards general operational costs.

Graham Rowlandson - £27,200 awarded in March 2022 (received 2022/23) for the schools learn to ride project.

Volunteers and Donations

HDSF appreciates the generosity of the community we work with. We have received an incredible number of donated 2-wheel bikes for our bike recycling scheme which have been given to young people in need.

In 2021/22 we also had 4 volunteers who worked on weekly sessions across the year in supporting the delivery of sessions, plus 1 volunteer who assists significantly with all our grant applications. Placing a monetary value on their contribution is impractical and cannot be measured reliably for accounting purposes, so this contribution is not included in the charity's accounts. We have also had a number of individuals and organisations who kindly raised funds to support our work. We are immeasurably grateful for their support and goodwill.

Fundraising

As part of our fundraising for our permanent cycle storage and base at Stanborough Park participants took part in an activity to virtually travel to accessible destinations around Hertfordshire. Every walking, fitness, cycling activity that a participant took part in with us or independently counted towards their individual 100-mile journey.

Stanborough Development

Whilst we are very fortunate to have office and storage facilities at Knights Templar School in Baldock, we operate across Hertfordshire and have regular fitness, cycling and water sport activities at Stanborough Lake in Welwyn Garden City, made possible with the support of the management and staff there. Despite the success of those activities, there are logistical challenges ensuring the right equipment is in the right place for sessions and this makes it difficult to consider extending the availability and for considering adapted bike hire to the weekends (which we think there is demand for).

We have been aware for the last few years that one of the barriers to our growth is the lack of an operational base and Stanborough would be an ideal site, located centrally in Hertfordshire and with the existing water, cycling and fitness activity options it offers. We have begun to explore with the management team what might be possible and to seek appropriate planning and other permissions that would allow us this base, without impacting in any way on Stanborough's own business/recreational operations. We are therefore applying for grants that are contingent on the ability to proceed with some development there. Because of the uncertainty as regards this project, the income is being treated as a deferred liability.

Financial Review

In the year to 31 March 2022, HDSF took the decision to change the basis of accounting policy from a cash to accruals accounts in order to be able to report in full accordance with Charity Commission Guidance CC16b, CC15d and Charities Statement of Recommended Practice (SORP) 2019 (FRS102). The basis of accounting prior to 1 April 2021 was on a receipts and payments basis. The change in accounting policy was made to reflect the growth and complexity of Herts Disability Sports Foundation and our ability to prepare accruals basis accounts made possible by implementing financial management software at the beginning of 2020/21. The 2020/21 accounts were restated as part of this change in accounting policy.

Income for the year was £143,570 compared to £214,757 in the previous year. We had been heavily supported in 2020/21 with grant funding to cover additional costs during the pandemic and it was pleasing to see income from charitable activities and partnerships increase in 2021/22 and overall to return to more normal levels overall. Full restrictions were not lifted until Summer 2021 and so our usual activities in Schools during the summer term was impacted.

HDSF have an objective of increasing the amount of income from events and sessional activities. We gradually introduced charges as face-to-face activities were able to recommence and although income from schools has only begun to return to pre-pandemic levels since the end of the 2021/22 year, there were encouraging signs by 31 March 2022 that bookings were beginning to return.

Expenditure was £146,531 compared to £154,161 (as restated) in the previous year. This was primarily due to a senior instructor leaving part way through the year, and effective management of flexible staff time as Furlough came to an end.

Total funds carried forward in March 2021 were £111,635 (as restated) and these fell slightly to £108,674 by March 2022. Unrestricted reserves changed from £68,274 (as restated) to £69,321 leaving HDSF cash position well above the minimum reserves level of 3 months operating costs and able to maintain this situation for over 5 months into the new financial year.

HDSF has a policy document relating to Risk as well as Financial Controls and Financial Reserves. These are all also reviewed regularly by the Trustees.

Reserves

The reserves level is monitored on a regular basis (in accordance with the Financial Controls Policy) and is included in all financial forecasting. The Trustees reviewed and updated the Financial Reserves Policy in the year since the last report and agreed to maintain a minimum reserves level of 3 months operating costs plus a lump sum of £7,500, or £20,000, whichever is the greater. At the time of writing this report, the minimum reserves figure remains unchanged from last year at £37,700 comprising core costs that are largely staff salaries. The amount was not changed from the previous review because our staff composition remained overall very consistent over the period reviewed. However, reserves will be further reviewed if there were significant changes to our staff make up, rates of pay, or other core costs and the Trustees will continue to review the reserves policy on an annual basis.

The total unrestricted reserves at the year-end were £69,321 (2020/21 £68,274, as restated) including fixed assets of £19,105 (2020/21 £16,475 as restated), leaving £50,216 (2020/21 £51,799 as restated) which is in excess of the policy. In addition to the regular expenditure, mainly staff costs, there are plans to develop Stanborough mentioned previously.

Cash flow projections currently indicate that HDSF will end the financial year (2022/23) with unrestricted funds above the minimum reserves level, although how much will depend upon the progress of the Stanborough development.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and at their meetings they carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such risks.

The contingency plan approved by the Trustees at the beginning of March 2020 regarding the Covid-19 situation remained in force as required during the 2021/22 financial year and we took a cautious approach to restarting activity on a "business as usual basis" reflecting the concerns of both our partners, clients and service users, but also mindful that we have a small team of staff and volunteers and that their absence would seriously impact our ability to maintain our activities. The risk register that was put in place early in the 2021/22 year continued to be reviewed regularly by Trustees.

We worked on a comprehensive health & safety policy update that was signed off in May 2021 and then updated in June 2022. This now covers both lone workers and operating at various sites and locations across Hertfordshire.

Future Plans

All restrictions have been lifted in England since July 19th 2021. Trustees continued regular (online) meetings until July 2022, when the first face to face meeting was able to take place. They remain committed to planning the long-term future of HDSF and the development of a permanent base, hopefully at Stanborough Lake in Welwyn Garden City, where we are continuing to explore options for a more permanent base for many of our outdoor activities and have written more about this separately in the report as it is so key to our development.

Structure, Governance and Management

HDSF is governed by a constitution, originally adopted 25th October 2013, under the name of Herts Sport & Wellbeing Foundation and the charity became a Charitable Incorporated Organisation (CIO) on 6th March 2014. The constitution was updated to reflect revisions to Trustee Terms of Office and submitted to the Charity Commission on 7th June 2019. Trustees now have a limit of two consecutive 3-year terms except the Chair and Treasurer, who may serve for 3 terms. One of the Trustees reached the end of their first term on 20th March 2022 and will serve for a second term and the Treasurer agreed to extend their term from June 2022 until the end of 2022 by which time it is hoped a replacement Treasurer will be in post.

The trustees normally meet 4 times a year with an additional strategic meeting at the beginning of each calendar year. In 2021/22 the strategic review took place over two meetings in January and February 2022. Whilst face to face meetings were considered for all meetings after July 2021, due to rising Covid rates and

concerns over staff attending, all Trustee meetings in the year have used Zoom – ensuring meetings meet constitutional and legal requirements. Face to face meeting resumed in July 2022.

Recruitment

No new Trustees were appointed in the year. Since the end of the year one Trustee has resigned (effective 1 September 2022) and we will be strengthening the Board, with new Trustee recruitment planned over the remainder of the current year, including a new Treasurer in recognition that a number of Trustee terms end over the next 12 months. The Board will ensure that the new Trustees collectively have the correct skills and experience for the role, taking into consideration the Trustees who will come to the end of their term of office in 2023.

Governance

Over the 12 months of this report, the Trustees carried out regular reviews of our standard policies for Financial Controls, Financial Reserves, Trustee expenses, Employee expenses, Social Media Policy, Equal Opportunities Policy, Whistleblowing Policy, Privacy Policy and Complaints Policy. We also created a comprehensive Health & Safety Policy.

The new website for HDSF was launched in September 2021 and has access for the public to all our key policies.

HDSF does not employ professional fundraisers in any capacity and does not currently carry out any face-to-face fundraising. No complaints regarding fundraising were received for the period of this report.

The Knights Templar School acts as the charity's registered address and provides accommodation to HDSF.

Statement of Trustee's Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom accounting standards. The Charity Commission 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 incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the principles in the Charities SORP 2019.
- Make judgements and estimates that are reasonable and prudent.
- 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 that disclose with reasonable accuracy at any time the financial position of the charity to enable them, as a matter of good practice, to ensure that the financial statements comply with the Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Statement FRS 102. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reference and Administration

1 April 2021 to 31 March 2022

Herts Disability Sports Foundation – Registered Charity No. 1156034

Chair -	Nigel Kippax (Appointed 18 th October 2017, second term commenced October 2020)	Maria Anastase (Appointed 18 th October 2017, second term commenced October 2020)
Treasurer -	David Gray (Appointed 6 th June 2019, second term commenced June 2022)	Jay Livermore (Appointed 18 th October 2017, second term commenced October 2020, resigned 1 Sept 2022)
	Sarah Baldwin (Appointed 18 th October 2017, second term commenced October 2020)	Nicky Turnbull (Appointed 21 st March 2019, second term commenced March 2022)

Charity Bank Accounts - CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Co-Operative Bank, PO Box 250, Skelmersdale, WN8 6W

Independent Examiner - John Eke FCIE, Soarview, 4 Stable Court, Malborough, Devon, TQ7 3FB
(Appointed 7th November 2019)

Charity Registered Address - c/o Knights Templar School, Park Street Baldock, Herts, SG7 6DZ

Contact Telephone No. - 01462 600193

Website - <https://hdsf.co.uk/>

HDSF Trustees would like to thank the HDSF staff and all of the following for their support over the last year:

East Herts Council
Letchworth Garden City Heritage Fund
Regular and one-off donors
Freemasons of Hertfordshire
Drainwork Solutions
Paul's Bikes
Butterfly Room
Braughing & District Pickleball

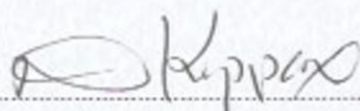
RUB White Charitable Trust
People's Postcode Lottery
Herts Community Foundation
Stanborough Park
Knights Templar School
Robert Clutterbuck Trust
University of Hertfordshire
Glint Media

Herts Sport Partnership
Herts County Council Cycle Training Team
North Herts DC
Graham Rowlandson Trust
NHSSP
Sport England
John Aphorpe Trust
Hitchin Town FC

and our wonderful HDSF volunteers!

The Trustees declare that they have approved the trustees' report on pages 6 to 14.

Signed on behalf of the charity's trustees.



(Signature of Authorised Person)

Nigel Kippax

(Name of Authorised Person)

18.11.2022

(Date)

Chair of Trustee Board

(Position held by Authorised Person)

Independent Examiner's Report to the Trustees of Herts Disability Sports Foundation Charity No. 1156034

I report to the trustees of Herts Disability Sports Foundation on my examination of the accounts of the charity for the year ended 31st March 2022.

Respective responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's accounts carried out under Section 145 of the 2011 Act; and in carrying out my examination I have followed the applicable Directions given by the Charity Commissioners under Section 145 (5) (b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records.

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

Signed:



Date:

22 October 2022.

John Robert Eke
Fellow of the Association of Charity Independent Examiners

Soarview,
4 Stable Court,
Malborough,
Devon
Q7 3FB



Herts Disability
Sports Foundation
Charity Number 1155634

Herts Disability Sports Foundation

Statement of Financial Activities and income & expenditure account 1 April 2021 to 31 March 2022

		2021/22		2020/21	
	Unrestricted Funds	Restricted Funds	Total Funds	Total funds as restated (See note 5)	Notes
	£	£	£	£	
Income and endowments from:					
Donations & Legacies	13,001	58,489	71,490	143,446	3a
Charitable Activities	68,471	0	68,471	43,256	3b
Other trading activities	24	694	718	19,579	3c
Investments	9	0	9	0	3d
Other	2,882	0	2,882	8,476	3e
Total	84,387	59,183	143,570	214,757	
Expenditure on:					
Raising Funds	204	0	204	180	4a
Charitable Activities	83,136	63,191	146,327	153,981	4b
Other	0	0	0	0	
Total	83,340	63,191	146,531	154,161	
Net gains/(losses) on investments	0	0	0	0	
Net income/(expenditure)	1,047	(4,008)	(2,961)	60,596	
Transfers between funds	0	0	0	0	
Other recognised gains/(losses)	0	0	0	0	
Net movement in funds	1,047	(4,008)	(2,961)	60,596	
Reconciliation of Funds					
Total funds brought forward	68,274	43,361	111,635	51,039	5
Total funds carried forward	£69,321	£39,353	£108,674	£111,635	



Herts Disability
Sports Foundation
Charity Number 1159034

Herts Disability Sports Foundation

Balance Sheet as at 31 March 2022

	Total Funds 2021-22 £	Prior year funds (As restated) see note 5 2020-21 £	Notes
Fixed assets:			
Intangible Assets	0	0	
Tangible Assets	19,105	16,475	6
Heritage Assets	0	0	
Investments	0	0	
Total fixed assets	19,105	16,475	
Current assets:			
Stocks	0	0	
Debtors	3,875	0	7
Investments	0	0	
Cash at Bank and in hand	116,999	105,001	
Total current assets	120,874	105,001	
Liabilities:			
Creditors: Amounts falling due within one year	31,305	9,841	8 a
Net current assets or liability	89,569	95,160	
Total assets less current liabilities	108,674	111,635	
Creditors: Amounts falling due after more than one year	0	0	8b
Provision for liabilities	0	0	
Total net assets or liabilities	108,674	111,635	
The funds of the charity:			
Restricted Funds	39,353	43,361	
Unrestricted Funds	69,321	68,274	
Total unrestricted funds	69,321	68,274	
Total charity funds	108,674	111,635	

These financial statements were approved by the Trustees on 18 November 2022 and signed on its behalf by:

Nigel Kippax (Chair)

David Gray (Treasurer)

HDSF Notes to Accounts – 1 April 2021 to 31 March 2022

Herts Disability Sports Foundation is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission, registered charity no. 1156034.

1. Basis of Accounting

These accounts have been compiled as accruals accounts in accordance with Charity Commission Guidance CC16b, CC15d and Charities Statement of Recommended Practice (SORP) 2019 (FRS102). The basis of accounting prior to 1 April 2021 was on a receipts and payments basis. The accounts for 2020/21 are restated to reflect this change in accounting policy. The presentation and format comply with Charity Commission recommended practice.

2. Accounting Policies

a. Income

Income from charitable trusts, grants and donations are recognised when there is evidence of entitlement, receipt is probable, and its amount can be measured reliably. Evidence of entitlement to grants is when a formal offer of funding is communicated in writing and when any terms and conditions are met. If there is uncertainty in this respect, the income is not recognised and is treated as a deferred liability. Unrestricted funds are net incoming resources generated for expenditure on the general objects of the charity. Restricted funds are to be used in accordance with the restrictions placed by the donor. When donors impose restrictions on how that money should be spent, if it is not spent in the year of receipt the cash reserves at the end of the year include that sum to be spent after the year end date.

HDSF has not received any income from Legacies, or Endowments or interest and does not have any investments.

b. Expenditure

All expenditure is accounted for when a legal obligation for a specific item arises. As the organisation is not registered for VAT it is therefore not recoverable and is included in the expenditure where charged.

c. Taxation

The charity comes within the meaning of section 505 of the Income and Corporation Taxes Act 1988 and accordingly can claim relief from taxation in respect of income or capital gains received, to the extent that such income is applied exclusively for charitable purposes.

Most income is either exempt, zero rated, or outside the scope with regard to VAT and any other income falls below the statutory threshold and therefore the organisation is not registered for VAT and no VAT is levied.

3. Income

a. Donations & Legacies

Grants:

Charity/Foundation	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/2021 (As restated) Total
Edward Gosling Foundation	0	0	0	5,000
Groundwork UK/Tesco	0	0	0	1,166
Herts Community Foundation	0	13,816	13,816	20,000
Letchworth Garden City Heritage Fund	0	4,000	4,000	3,900
Sylvia Waddilove Foundation	0	0	0	2,500
Sport England	0	0	0	19,900
Covid -19 Response	0	0	0	58,450
Neighbourly Charitable Trust (NCT)	0	0	0	750
Charities Trust	0	0	0	1,000
Bulldog Trust/RAFT	0	0	0	5,000
Herts Valley CC small grant award	0	0	0	8,000
948 Foundation	0	0	0	500
Local Giving Grant	0	0	0	5664
Peoples Postcode Lottery	0	19,735	19,735	0
East Herts Council	0	7,395	7,395	0
Robert Clutterbuck Trust	0	1,000	1,000	0
North Herts District Council	0	7,670	7,670	0
RUB White Charitable Trust	10,000	0	10,000	0
Total grants	10,000	53,616	63,616	131,830
Donations	3,001	4,873	7,874	11,616
Grand total grants & donations	<u>£13,001</u>	<u>£58,489</u>	<u>£71,490</u>	<u>£143,446</u>

The above shows grants awarded in 2021/22 of £63,616 (2020/21 £131,830). We relied less on grant support during 2021/22 than we had the previous year during the Covid lockdowns.

Unrestricted donations (£3,001) include £1,000 from the Freemasons of Hertfordshire, £360 from Braughing & District Pickleball club and £222.75 received in August 2021 from HMRC as Gift Aid for small donations in 2020/21. Restricted donations (£4,873) were for the tool replacement appeal (£3,434), the Stanborough Build Project (£1,017) the School Learn to Ride project (£422).

b. Charitable Activities

Income from charitable activities arises from the main activities undertaken by HDSF to meet our charitable objects.

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/21 (As restated) Total
Community, social, schools, family groups, etc.	38,783	0	38,783	57,554
Policy development, partnerships, support for grant applications, etc'	15,567	0	15,567	15,567
Sub-total	£54,350	£0	£54,350	£43,256
<u>New Activities</u>				
Care leavers bike income	3,992	0	3,992	0
Online Activities – see below	9,440	0	9,440	0
Merchandise	689	0	689	0
Total Charitable Activity income	<u>£68,471</u>	<u>£0</u>	<u>£68,471</u>	<u>£43,256</u>

In 2021/21 online activities replaced face to face but were provided free of charge. We reduced the level of online activity in 2021/22 but have begun to charge for those. Income of £15,567 in 2020/21 was re-stated from restricted to unrestricted to correctly reflect its nature.

c. Other Trading Activities

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/2021 (As restated) Total
Fundraising	<u>£24</u>	<u>£694</u>	<u>£718</u>	<u>£19,579</u>

Fundraising in 2020/21 was exceptionally high, primarily due to the generous efforts of Knebworth Golf Club who raised funds for specialist equipment. In 2021/22 our fundraising was significantly reduced due to Covid restrictions and uncertainty over the Stanborough development.

During the year £199 for school learn to ride was generated and £495 for the Stanborough Build Project.

d. Investments

HDSF do not hold investments but opened an interest-bearing account in 2021/22.

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/2021 (As restated) Total
Bank interest received	<u>£9</u>	<u>£0</u>	<u>£9</u>	<u>£0</u>

e. Other

Other income was received under the Coronavirus Job Retention Scheme. Payments ceased in August 2021 and staff were returned to work following Furlough.

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/2021 (As restated) Total
Amount received	<u>£2,882</u>	<u>£0</u>	<u>£2,882</u>	<u>£8,476</u>

4. Expenditure

4. Expenditure

a. Raising Funds

Expenditure of £204 (2020/21 £180) was incurred for subscription to an online giving platform.

b. Charitable Activities

Summary

Totals	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/21 (As restated) Total
Staff costs and pension	60,490	32,584	93,074	115,063
General support costs	16,818	13,744	30,562	16,722
Other	5,828	16,863	22,691	22,196
Charitable activities	<u>£83,136</u>	<u>£63,191</u>	<u>£146,327</u>	<u>£153,981</u>

i. Staff costs and pension

The major cost is the employment of staff. This fell during 2021/22 due to the reduced need for additional staff to deliver online activities in addition to our usual face to face ones and staff duplications needed to ensure handover not being an issue in 2021/22.

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/21 (As restated) Total
Total Gross Salary payments	57,503	31,821	89,324	109,734
Employers NI contributions	1,747	0	1,747	2,596
Employer's Pension contributions	1,240	763	2,003	2,733
Total	<u>£60,490</u>	<u>£32,584</u>	<u>£93,074</u>	<u>£115,063</u>

Note: figures are net of Employment Allowance.

The 2020/21 staff costs were restated to include costs of £8,259 paid in April 2021 which are in respect of March 2021 and to exclude costs of £7,931 paid in April 2020 which related to the staff costs for March 2020. Tax and NI costs for March salaries (relating to February 2022) in the amount of £1,566 not paid until April 2022 are also now included in 2020/21 staff costs.

The reallocation of £7,931 relating to March 2020 also reduced the reserves carried forward from 31 March 2020 (see note 5).

In 2021/22 HDSF employed two full time members of staff for the whole period, the Charity Operations Manager and the Deputy Team Leader. One instructor on a part-time, became full time when the Deputy Team leader left at the end of October 2021. Other part-time staff were the Administration Manager/Charity Secretary, 9 Instructors and 3 regular volunteers, equivalent to 3.35 full time employees (FTE) compared to the FTE of 4.5 in 2020/21. No single employee received benefits more than £60,000 during the period.

The HDSF pension provider is NEST. Pension costs are as follows:

	2021/22 Total	2020/21 (As restated) Total
Employee contributions	2,762	3,645
Employer contributions	2,003	2,733
Payments made	<u>£4,765</u>	<u>£6,378</u>

The charity benefits from the work of volunteers. No value is placed on that help in the accounts, but they do provide a necessary and highly valued resource. The amount of volunteer time has been increasing since face-to-face activities resumed and has been especially important in the current year (2022/23).

No Trustee received a payment or any other form of remuneration from HDSF.

ii. General support Costs

Support costs were higher in 2021/22 than in previous years, largely due to consulting costs of £ 4,900 in relation to surveying and developing the site at Stanborough. The other significant cost reflected in support is the repair and service costs for the bikes received by donation and repair to use, or to supply to those that need them. Repair and maintenance costs were £8,850 in 2021/22.

There were also new costs in relation to storage which became necessary to accommodate the growing fleet of bikes and which is likely to continue to be required until a permanent base can be created. Transaction costs for activities is now recorded separately as the website accounts for many of our payments since its launch.

Governance costs are included in support costs and relate to compliance with statutory requirements

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	2020/21 (As restated) Total
Storage costs	505	979	1,484	
Transaction costs	725	0	725	
Merchandise costs	980	0	980	
General support costs	14,608	12,765	27,373	16,722
Total Support costs	<u>£16,818</u>	<u>£13,744</u>	<u>£30,562</u>	<u>£16,722</u>

iii. Other expenditure on charitable activities

	2021/22 Unrestricted	2021/22 Restricted	2021/22 total	2020/21 (As restated) Total
Insurance	2,864	0	2,864	2,365
Training & equipment	2,764	12,973	15,737	19,831
Depreciation – see note 6a	200	3,890	4,090	0
Total Other costs	<u>£5,828</u>	<u>£16,863</u>	<u>£22,691</u>	<u>£22,196</u>

5. Re-stated accounts 2020/21

	2020/21 As restated Income and expenditure			2020/21 Receipts and payments		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Income						
Donations & Legacies	8,754	134,692	143,446	8,754	134,692	143,446
Charitable Activities	43,256	0	43,256	27,689	15,567	43,256
Other trading activities	2,455	17,124	19,579	2,455	17,124	19,579
Investments	0	0	0	0	0	0
Other	8,476	0	8,476	8,476	0	8,476
Total income	62,941	151,816	214,757	47,374	167,384	214,757
Expenditure						
Raising Funds	180	0	180	180	-	180
Charitable Activities:						
<i>Staff costs and pension</i>	22,780	92,283	115,063	9,156	104,013	113,169
<i>Support costs</i>	14,150	2,572	16,722	14,134	2,572	16,706
<i>Other</i>	3,940	18,256	22,196	3,940	34,731	38,671
Total Charitable Activities	40,870	113,111	153,981	27,230	141,316	168,546
Total expenditure	41,050	113,111	154,161	27,410	141,316	168,726
Net balance of income/(expenditure)	21,891	38,705	60,596	19,964	26,068	46,031
Total Funds at 31 March 2020	46,383	4,656	51,039	46,974	11,996	58,970
Total funds 31 March 2021	£68,274	£43,361	£111,635	£66,938	£38,064	£105,001

The 2020/21 accounts have been restated because of a change in accounting policy from receipts and payments to accruals basis.

The income/expenditure in 2020/21 was adjusted by £15,567 reallocated from restricted to unrestricted income and expenses as this should have been treated as designated, rather than restricted income.

Reserves brought forward at 31.3.20 of £58,970 were adjusted to £51,039 to reflect correct allocation of April 2020 salary (see note 4bi) in the amount of £7,931 which related to the staff costs for March 2020.

6. Fixed Assets

a. Tangible Assets

	2021/22	2020/21 As restated	2020/21 As reported
Cost			
Opening balance 1 April	16,475	0	0
Additions	6,720	16,475	0
Closing balance 31 March	23,195	16,475	0
Depreciation			
Opening balance 1 April	0	0	0
Charge for year	4,090	0	0
Closing balance 31 March	4,090	0	0
Net book value			
Opening balance 1 April	16,475	0	0
Closing balance 31 March	<u>£19,105</u>	<u>£16,475</u>	<u>£0</u>

The organisation has the use of bikes and wheelchairs specifically adapted for disabled use. These can be both purchased, usually second hand or donated to HDSF. No value is placed on these donations in the accounts. Purchases of items over £1,000 are treated as fixed assets in the year they are paid for and are depreciated.

b. Depreciation

Type of fixed asset	Anticipated useful life	% Rate
Computer and other electrical equipment	3 years	33%
Sports and disability equipment	3 years	33%
Other Equipment	5 years	20%
New bikes (over £5,000)	5 years	20%

Items that cost more than £1,000 for a single item are treated as fixed assets. Equipment purchased new or second hand are depreciated over the remaining useful life in accordance with the above.

7. Current assets

Debtors

	2021/22	2020/21 (As restated)
Trade debtors	3,315	0
Other debtors	560	0
Total	<u>£3,875</u>	<u>£0</u>

Other debtors are deposits held on contracts for storage containers with monthly rental fee.

8. Liabilities

Current liabilities for 2021/22 comprise:

	2021/22	2020/21 As restated
Creditors	1,177	16
Accruals	5,352	8,260
Taxation	1,276	1,565
Deferred income	23,500	0
Total	<u>£31,305</u>	<u>£9,841</u>

a. Current Liabilities (amounts falling due within 1 year)

i. Creditors

	2021/22 Unrestricted	2021/22 Restricted	2021/22 total	As restated 2020/21
Invoices received but not paid until following year	<u>£22</u>	<u>£1,155</u>	<u>£1,177</u>	<u>£16</u>

ii. Accruals

HDSF pay salaries one month in arrears, so April payroll costs relate to the preceding financial year and are accrued.

	2021/22 Unrestricted	2021/22 Restricted	2021/22 total	As restated 2020/21
April payroll	<u>£2,936</u>	<u>£3,046</u>	<u>£5,352</u>	<u>£8,260</u>

iii. Accruals for taxation

March taxation and National Insurance payments are accrued as they are not due to HMRC until April, following the year end.

	2021/22 Unrestricted	2021/22 Restricted	2021/22 total	As restated 2020/21
March HMRC payment due April	<u>£1,276</u>	<u>£0</u>	<u>£1,276</u>	<u>£1,565</u>

b. Deferred income

With the situation improving and activities and income streams resuming, HDSF has been approaching funders for support with our plans to develop the Stanborough site. In 2021/22 conditional grants of £9,000 from John Apthorp and £10,000 from Sport England for specific development at Stanborough were received. Because of the uncertainty over whether the development plans will proceed these grants have not been recognised as income but as deferred liabilities – please see section in report on Stanborough Development. HDSF received £6,000 in Dec 2021 for the delivery of 120 bikes over the next 12 months. As a result, 25% of this was taken into income on 2021/22.

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total	As restated 2020/21
Sport England (Stanborough)		10,000	10,000	0
John Apthorp (bike storage)		9,000	9,000	0
Herts County Council -bike supply		4,500	4,500	0
Total	£0	£23,500	£23,500	£0

9. Charity Funds

	B/f 1 April 2022	Income	Exp	Transfers	c/f March 31 2022
Stanborough	13,134	1,512	841	0	13,805
Marquee	9,900	0	2,454	0	7,446
Learn to ride delivery costs	0	33,502	31,609	0	1,893
Bikes and other equipment	19,171	0	6,941	0	12,230
Tools	0	3,434	1,020	0	2,414
membership cards	0	1,000	240	0	760
support costs	1,156	0	351	0	805
Participant Liaison officer	0	19,735	19,735	0	-
Total Restricted funds	43,361	59,183	63,191	0	39,353
Unrestricted Funds	68,274	84,387	83,340	0	69,321
Total Funds	£ 111,635	£143,570	£146,531	£ 0	£108,674

10. Summary of assets & liabilities

	Fixed assets	Cash & Bank	Debtors	Creditors	Total
Unrestricted Funds					
General Funds	19,105	77,646	3,875	(31,305)	69,321
Designated Funds	0	0	0	0	0
Fixed Asset Fund	0	0	0	0	0
Restricted Funds	0	39,353	0	0	39,353
Total	£19,105	£116,999	£3,875	£(31,305)	£108,674

11. Independent Examination of Accounts

The 2021/22 accounts have been independently examined by John Eke, FCIE. He received a fee in this respect of £400 and £100 for advice on accruals accounting

Herts Disability Sports Foundation

Charity Number 1156034



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