

Herts Disability  
Sports Foundation

Charity Number 1156034

# Herts Disability Sports Foundation

## Trustees' Annual Report 2022/23



# Index

Chair's Report	3
Highlights of the Year	5
User Testimonials	6
Trustees' Annual Report	
- Objectives and Activities	7
- HDSF in Summary	9
- Achievements and Performance	10
- Financial Review	14
- Risk Management	15
- Future Plans	15
- Structure, Governance & Management	16
- Reference & Administration	18
- Independent Examiner's Report	20
- Statement of Financial Activities 2022/23	21
- Balance Sheet as at 31 March 2023	22
- Notes to Accounts	23

# Chair's Report – 2022/23



I am excited to be taking the reins from Nigel Kippax as the new Chair of the Board of Trustees for Herts Disability Sport Foundation (HDSF). As Chair, I would like to thank all those who have made me feel so welcome during this transition period, especially my fellow Trustees and all the staff at HDSF. As an individual who has previously worked with and used the services of HDSF for my own family, I understand the need and impact that accessible and inclusive Sport and Physical Activity can have; not just a 'want' but a critical factor in enabling health, well-being (both physically and mentally), a major contributor in bringing families and communities together, developing skills and abilities and above all - ensuring that every participant has fun.

Which is why I am very proud for you to see this year's Annual Report which highlights the impact that we, as a Hertfordshire based charity, have made in 2022/23. Every piece of work highlighted helps us to achieve our vision of truly equal access to sport and physical activity in Hertfordshire.

I, and the entire Board, are continually impressed by the passionate team lead by our Charity Director Ros Cramp, who works so hard often within a challenging landscape. Alongside our staff, we could not do it without all our volunteers, partners, and supporters.

This year, we were sad to say goodbye to Nigel Kippax, who retired from his role as Chair, and David Gray as Treasurer. Their combined work and dedication to the charity for more than 6 years has ensured that we are in a strong position, ready for the future.

I'm excited by the arrival of our new Trustees; Tom Horey, Alex Gournay, Niranjan Mendonca, Andrew Huggins and Aihab Al Koubaisi (our new Treasurer) who I know are the right people to drive our organisation forward. With our new Board in place, we aim to support the work of HDSF with an extensive and diverse range of skills and experiences to enrich our strategic discussions. More details on our Trustees are available [here](#).

As we all focused on moving forward in the post pandemic landscape, we have seen our team continue to provide vital opportunities; from the Cycling, indoor and outdoor exercise sessions and Water Sport opportunities at Stanborough Park, through to the amazing Bikes without Barriers project - working with a range of schools across Hertfordshire to support all children to have the opportunity to learn to ride a bike; whether that involves adapted or extra instruction, repairs to bikes, refurbished bikes or helmets. I was also delighted to see the continuation of our amazing on-line sessions, now an offer of bingo, disco's and a

panto at Christmas. These provide an important social contact for our participants who formed close knit online groups during the pandemic – although most now also take part in our face to face sessions.

We are excited about the collaboration and opportunities all our funders bring to so many along with our key partners like Herts Sport & Physical Activity Partnership in ensuring we continue to use our voice to advocate for meaningful change. As we work towards our vision, we will ensure our conversations are at all levels. Our decision making is only made better by listening to disabled people in Hertfordshire and recognising their lived experiences to ensure that if change happens, it's genuine and long-lasting. I hope you enjoy our Annual Report and support us in any way possible.

A handwritten signature in black ink, appearing to read 'P. McGeough', written in a cursive style.

Patrick McGeough  
**Chair of Trustees**

# Highlights of the Year 2022/23



Paralympic Roadshows restarted in schools across Hertfordshire, with both indoor and outdoor options



We developed cycling skills of 1634 children. 472 needed learn to ride support, 352 of these could pedal independantly within 2 sessions



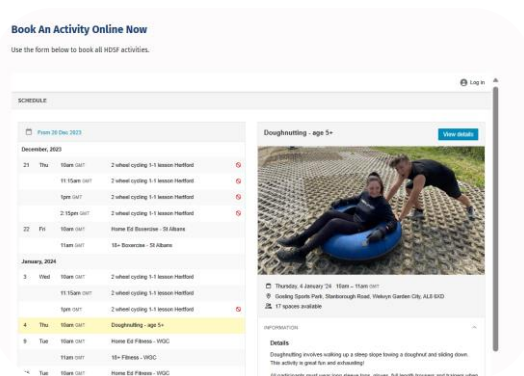
Huge success with bike donation events. 633 bikes were repaired and given to young people and adults in need



Marquee floored and prepared as a back up option for fitness based activities in bad weather at Stanborough Park



Boxercise is fast developing as a popular fitness activity with both young people and adults with disabilities



The launch of our new booking system, BookWhen, which is integrated into the website [www.HDSF.co.uk/find-an/activity](http://www.HDSF.co.uk/find-an/activity)

# User Testimonials

"I just wanted to thank you for the wonderful time my daughter had this morning. Her carer said she had never heard her laugh so much, particularly when the ducks were nibbling at her fingers as she trailed them in the water! The staff were superb and my daughter enjoyed it so much, she's booked another session next week! Thank you so much."

**Pedalos**

"Bingo is great fun! You and Bingo Stoney make it lively funny and exciting. And bingo names get used everywhere....usually loudly and always where people can hear us! And severrrn and double quackers have been yelled in a maths lesson. Yet another great and fun activity that HDSF does. Thank you."

**Bingo**

"The children from Monarchs and Admirals had a wonderful time cycling on Wednesday. This was a short event to prepare children for the Bikeability course in the summer. Some children who had never ridden bikes before, learnt to ride for the first time. For many children that didn't own bikes, they were given one of their own after the course, to keep! You should have seen their faces! It was truly wonderful."

**Margaret Wix School**

"I wanted to write to thank you for the hard work of yourself and your volunteers in ensuring the great success of our project. Many of our young people have told us how grateful they are for the bikes you provide and the freedom this gives them. Your hard work is making a real difference in the lives of some of the most vulnerable young people in Hertfordshire."

**Hertfordshire Care Leavers service**

"Today I am in tears , tears of happiness. Due to dyspraxia, she has never been able to ride a bike. We have had to get her an adult 3 wheeler as we tried absolutely everything - handles, stabilisers, tandems to no avail. We sent her in with a helmet for the cycling activity today and a pep talk about not being able to ride a two wheeled bike not being a big deal. Well, we saw a video of her cycling a 2 wheeled bike today, she left camp buzzing, on a high and standing tall. You have no idea how proud and delighted and grateful we all are - heartfelt thanks. I'd be so grateful if you could feed back our appreciation to the wonderful bike trainers. Her confidence is a joy to witness. We love going out on our bikes and she has always felt sensitive about needing a 3 wheeler, even though I say it helps me carry shopping and picnics, she has been teased."

**Fit Fed and Read Camp August 2022**

# Trustees' Annual Report

The Trustees have pleasure in presenting their report and financial statements for the year ended 31<sup>st</sup> March 2023. 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 6<sup>th</sup> 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 recommended (1). The recommended level of physical activity for all children is 60 minutes per day (2). Sport England's Active Lives Children and Young People's Survey 2022-23 (3) reports that the level of children considered to be active has been maintained at pre-pandemic levels with a slight increase on the previous year for those with a disability or long term health condition (+3%), but those children in the least affluent families remain below the national average. It should be noted that children in Special Schools were not included in the survey.

Sport England's most recent report on Active Lives 2021-22 (4) identified that "The proportion of active adults is back in line with levels seen pre-pandemic (Nov 18-19) and above those seen six years ago". However, levels of activity for adults with a disability or long term health condition have only returned to pre-pandemic levels, whilst those living in the most deprived areas have not yet achieved these pre-pandemic levels, with level of deprivation having a significant impact on the statistics. Overall, 63.1% of all adults are considered to be active, dropping to 55.4% for those living in the most deprived areas and 47.5% for those with a disability or long term health condition. It also reports that 33% of all adults strongly agree with the statement 'I feel I have the opportunity to be physically active' compared to 26% for those living in the most deprived areas and 16% of those with a disability or long term health condition.

Across Hertfordshire, 14.4% of residents (adults and children) assessed themselves as disabled under the Equalities Act 2010 in the 2021 census (5).

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.

Notes:

- (1) [UK Chief Medical Officers' physical activity guidelines for disabled children and disabled young people: infographic \(publishing.service.gov.uk\)](#)
- (2) [UK Chief Medical Officers' Physical Activity Guidelines \(publishing.service.gov.uk\)](#)
- (3) [Active Lives Children and Young People Survey - Academic year 2022-23 \(sportengland-production-files.s3.eu-west-2.amazonaws.com\)](#)
- (4) [Active Lives Adult Survey November 2021-22 Report \(sportengland-production-files.s3.eu-west-2.amazonaws.com\)](#)
- (5) ONS Census 2021, Table TS038

# 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:

- Weekly indoor and outdoor physical activity
- Watersports at Stanborough Lakes
- Cycling activities (including learn to ride sessions in schools)
- Holiday Programmes
- Paralympic Roadshows
- Day Services Outreach
- Corporate Away Days
- Training on inclusion and disability

### How we are different

- We strive to ensure our services are as inclusive as they can be to all of the community
- 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
- We think 'outside the box' and are quick to adapt to changing circumstances (as evidenced during Covid restrictions)

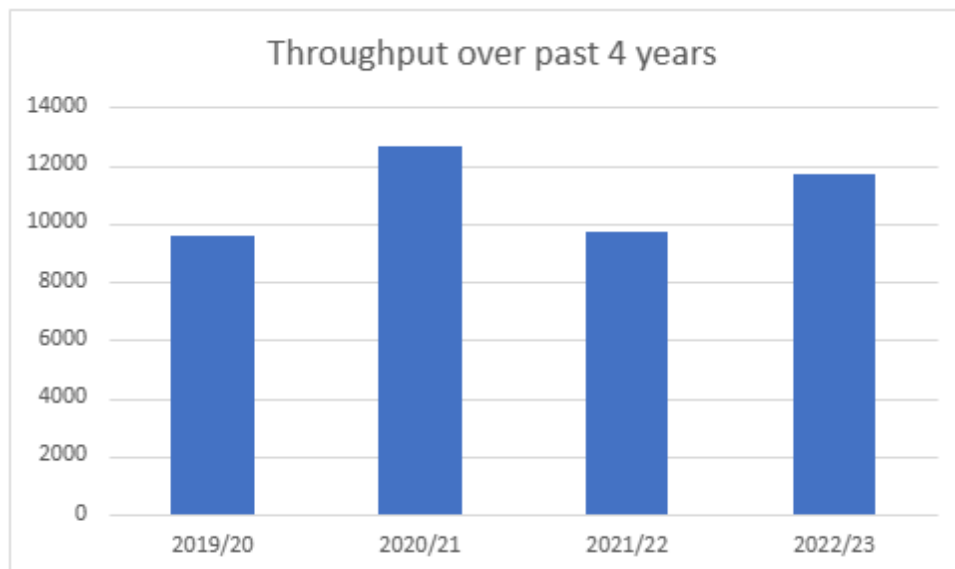
### Why we fundraise

- 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

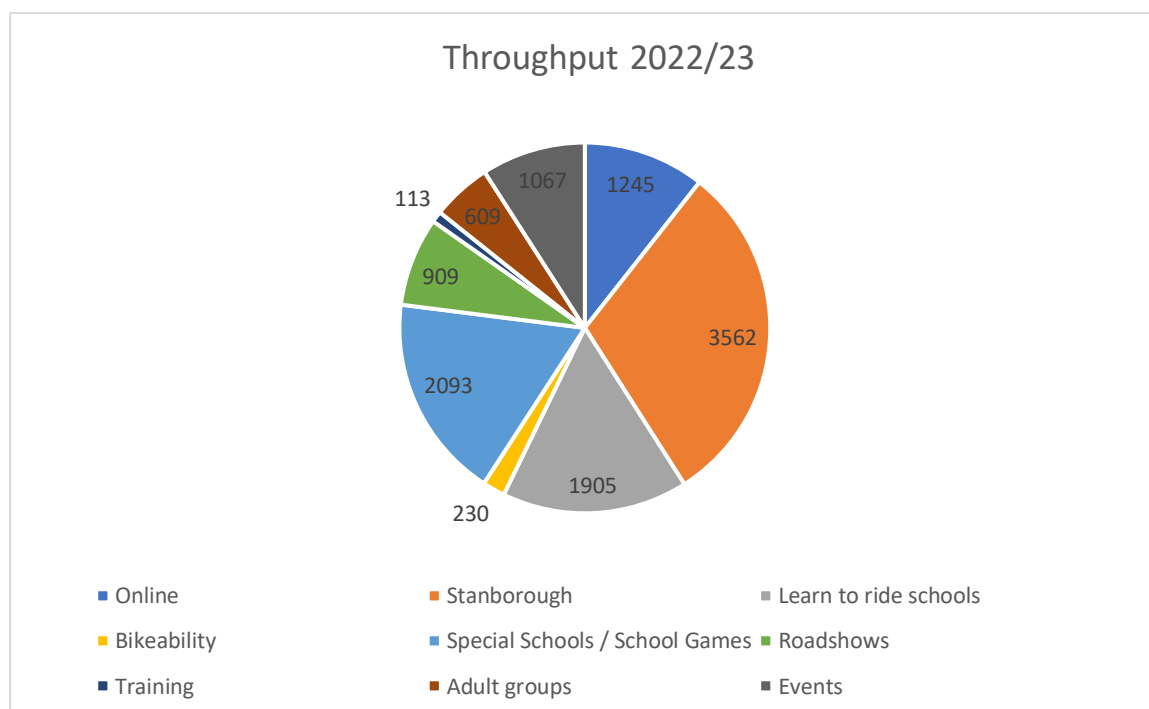
# Achievements and Performance

## Delivery throughput

The number of people attending sessions (throughput) during 2022/23 increased significantly from the previous year (2021/22), approaching 2020/21 levels when all sessions were online and needed little set up or changeover time.



In 2021/22 90% of attendances were face to face, with some online sessions remaining for social purposes and those who preferred or could not return to regular activities.



The numbers stated above relate to throughput.

Activity sessions are delivered at a number of different locations across the county but regular sessions are held at Stanborough Park – currently on a Tuesday and Thursday. During term time this will include group fitness sessions, cycle rides, watersports and boxercise or we could be spending a whole day delivering a Paralympic Roadshow in a local primary school; introducing new accessible activities to staff and pupils and inspiring everyone to take part in sport and physical activity with our sports instructors and paralympic athletes. We also support a number of Special Schools across the county; this could range from small group cycling or water based activities led by our Instructors, to large scale Sports Weeks in the summer – providing a celebration event through a wide range of sport and physical activities on land and water.

In the various holidays across the year, we continue to offer sessions for adults and Home Educated students but add in more sessions for school age children which can be booked as individuals or groups. An important element is ensuring that at least some of our sessions can be accessed by siblings – our Doughnutting sessions are extremely popular with parents/carers looking for an event suitable for all of their children, whatever their level of needs.

## Training

A major factor in the success of HDSF is the training provided for both staff and volunteers. Our new full time bike mechanic / instructor completed his Velotech Gold mechanic training as well as his Level 2 Cycle Instructor training. This investment in training will enable us to carry out the majority of repair and maintenance of our donated and teaching fleet of bikes in house, saving both money and time. First aid and safeguarding training continued for all team members throughout the year as refresher training is mandatory for both staff and volunteers. Staff and volunteers also undertook training to enable them to deliver Boxercise and Archery – to ensure we are able to offer a wide range of activities to engage a wide range of participants in fun activities!

## Partnerships

**Herts Sport & Physical Activity Partnership (HSP)** continues to be a major partner, with a service level agreement contracting HDSF services to Project Manage reviewing and recommending changes to accessible physical activity and sport provision in Hertfordshire.

Our partnership with **Herts County Council (HCC) Cycle Training** team continues to develop – working together to raise the numbers of children in Hertfordshire who achieve Level 2 Bikeability, through extended training for additional needs or providing practical support with bike repairs, providing refurbished donated bikes or new helmets. The teams work together on not only 1-1 (Special Education Needs and Disabilities (SEND)) training, but also schools learn to ride sessions which prepares children in schools in specific areas of deprivation to be ready for their Level 1 & 2 Bikeability, delivered by HCC.

HDSF refurbished and delivered 120 reconditioned bikes, along with locks and helmets for **HCC Care Leavers** team. This project saw a number of referrals from support workers to provide transport not just for recreation, but to access college and work in many cases.

We continue to work with **disability groups across the county** including day services, Supported Activities Programme, ROAR Dacorum Mencap, Inclusion Project and Passport to Leisure with sessions their members request, including fitness, bell boating and adapted cycling.

Work with **Woolgrove MLD School** has continued to develop with a term of cycling activities and adventure activity days as part of their Year 6 calendar. The majority of young people in Key Stage 2 can now cycle a 2 wheel bike, and are able to demonstrate this during their activity days at Stanborough Park.

Lonsdale School continues to book after school sessions, curriculum adapted cycling on site as well as water sports activities at Stanborough Park as part of their Sports Week.

Our Bikes without Barriers programme increased dramatically following the success of our pilot phase. The project focusses on Year 5 & 6 children in schools in areas of deprivation identified by the Herts Sport & Physical Activity Partnership Active Local team. We teach children to ride bikes, and through bike donations and with support from Pauls Bikes, we recondition donated bikes which were given to children without suitable bikes along with a helmet for the children who did not have one. We worked with 1634 young people across the year, which included 472 who were unable to ride a bike – after 2 intervention sessions 352 of those children (74%) could ride a bike independently. 306 donated bikes were refurbished and given to young people and an additional 162 bikes repaired on site.

## Grant funded Projects

In the year 2022/23 we have been successful in being awarded grant funding from several sources as follows;

**Active North Herts** - £1,885 awarded to provide bikes and helmets for people in need in North Herts,

**Dacorum Borough Council** - £8,000 awarded for the delivery of schools learn to ride project in Dacorum Schools,

**East Herts District Council** - £5,000 awarded for the delivery of schools learn to ride project in East Herts Schools,

**Garfield Weson Foundation** - £10,000 awarded for core costs to enable HDSF to grow sustainability,

**Graham Rowlandson Foundation** - £27,200 for the continuation of our schools learn to ride project. The Foundation also supports HDSF through expert knowledge and advice which has been enormously helpful,

**Herts County Council** - £10,000 awarded to support the development of community opportunities for people across Herts with disabilities,

**Herts County Council** - £10,000 awarded to opportunities for people across Herts with disabilities to improve mental health,

**Herts Sport & Physical Activity Partnership** - £70,000 for the establishment of a bike workshop and storage for donated bikes, including salary payments for a mechanic to work on the project,

**Letchworth Heritage Fund** – £14,142 awarded for the schools learn to ride project,

**Postcode Places Trust** - £25,000 to support a salary, with the focus of creating HDSF activities in the community,

**Quercus Watford** - £5,000 for the schools learn to ride project in Watford,

**St Albans District Council** - £5,000 awarded for the delivery of schools learn to ride project in St Albans Schools.

In addition, the following deferred income from 2021/22 was realised in 2022/23;

**National Lottery Awards for All** - £10,000 for development of the Stanborough site, and

**The John Aphthorp Charity** - £9,000 for development of the Stanborough site.

(Further details at 3.a. in the Notes to the Accounts)

## 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 2022/23 we had 4 volunteers who supported the delivery of sessions both in schools and at Stanborough Park, plus 1 volunteer who assists significantly with all our grant applications, and 1 volunteer who helps with operational admin. 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

There were no specific fundraising initiatives in this financial year due to lack of resources.

## Bike Workshop and bike storage

Across the year, we were able to develop our 2 main sites of operation to develop and improve our services. At our site in Baldock we purchased second hand shipping containers (from restricted funding), one of which was extensively adapted to become our bike workshop and the remainder are for bike storage. This will allow us to store both donated bikes and teaching bikes on the one site alongside the workshop - to repair and maintain. Due to a number of generous donations for bike tools we have been able to equip the workshop to a high standard and improved overall efficiency in this area. Given the number of donated bikes and the need to maintain every single teaching bike to a high standard, this investment has had a very positive impact on staff time, and the volume of bikes we can repair and pass on to recipients.

At Stanborough, we have been able to purchase second hand shipping containers (from restricted funding) to increase our storage space, allowing all our adapted bikes (used for individual and group hire) to be stored in one location at the point of hire. This has eased the pressure on storage space in Baldock but also means we no longer need to transport bikes between sites on a weekly basis – saving on direct and indirect transport costs.

## Transport

HDSF purchased a 2<sup>nd</sup> smaller second hand van in 2022/23. The most obvious advantage is that we can now deliver sessions requiring bulky equipment (such as wheelchairs or bikes) in two different venues at the same time which was seldom possible previously and even then, would not be an effective use of resources to deliver and collect from 2 venues. A less obvious advantage is that responsibility for different sessions can now be delegated to different 'teams', supporting our plans for staff development.

## Organisational Development

In 2022/23 HDSF reviewed roles and responsibilities within the current staffing structure, taking account of the change to accruals accounting and implementation of accounting software in 2021/22. With notice of the departure of the Administration Manager in February 2023, the Board of Trustees endorsed the

recommended new staffing Structure and appointed the previous Charity Operations Manager to the new role of Charity Director and appointed a new Charity Operations Officer in March 2023 - the two roles forming the current Senior Management Team. Further changes to staffing based on the agreed new structure have been implemented in 2023/24 and will continue into 2024/25, taking account of the financial and operational viability of roles.

In tandem with these changes, HDSF began work on achieving the Sport England Tier 1 Code for Sports Governance (with the support of Herts Sport & Physical Activity Partnership) as a relevant and useful benchmarking exercise to review HDSF Governance. Progress was made in 2022/23 and HDSF expects to reach the expected standards in all areas by the end of 2023/24.

The Senior Management Team also worked closely with the Board of Trustees to clarify roles and responsibilities through the development of Board of Trustees Terms of Reference, HDSF Scheme of Delegation, HDSF Ethical Framework and Trustee Code of Conduct.

## Financial Review

Income for the year to 31 March 2023 was £322,467 compared to £143,570 in the previous year. Income for charitable activities rose from £68,471 (2021/22) to £85,134 due to an increase in the number of attendances at each session offered but the most significant increase was Donations & Legacies; from £71,490 to £229,136. A significant part of this increase was due to the growth in our Bikes without Barriers (Schools) project which provides support for school pupils with additional needs; either to begin their journey on learning to ride or to ensure they have the skills and equipment needed to undertake Bikeability training provided by Herts County Council. Funding for delivery and equipment was received from Council offices in 5 different areas of Hertfordshire, along with Letchworth Garden City Heritage Foundation and a grant from the Graham Rowlandson Foundation which enabled us to support school communities across the whole county. This investment in the Bikes without Barriers project is expected to last for at least a further 4 years and is a change in direction for HDSF in terms of funding.

HDSF also received significant grant funding for Community projects in line with our strategic objective to expand our services geographically across the whole of Hertfordshire; using local community venues to deliver sessions closer to our participant groups. HDSF also realised £19,000 in deferred income from 2021/22 for the development of the Stanborough site – with second hand containers installed on the site in 2022/23.

Expenditure was £171,382 compared to £146,531 in the previous year. Although attendance at sessional activities delivered increased in 2022/23 on the previous year, and the implementation of the Bikes without Barriers project significantly increased delivery, staff costs were down from £93,074 to £87,075. HDSF has slowly changed its staffing structure to move towards more full-time members of staff to support more flexible working across sessions – across 2022/23 HDSF full time staff numbers increased from 2 to 4. HDSF will continue to review staffing structures to maximise efficiency, in line with funding from general and project specific activities and funding.

Expenditure on Training and Equipment rose from £15,737 to £31,610 due to increased costs in equipment for the Bikes without Barriers project and training costs. However, of the £31,610 it can be noted that £29,402 was funded by grants and donations.

Total funds carried forward on 31 March 2023 were £259,759, up from £108,674 in March 2022. Restricted funds total £50,737 for the Bikes without Barriers project and community sessions – reflecting the commitment of our grant funders to the long term success of these projects. General funds changed

from £69,321 to £143,730. During 2022/23 a Designated Fixed Assets Fund was set up and transfers made totalling £65,292, from restricted funds of £53,298 to unrestricted funds in respect of fixed assets purchased from restricted funds in 2022/23 and in previous years (the restriction having been satisfied by the purchase of the fixed assets). A transfer was also made from unrestricted funds of £11,994 in this respect. See note 9.

## 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 2022/23 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. In December 2023 the Trustees reviewed the Reserves policy and agreed a change to 4 months of normal operational costs plus an additional £7,500 for potential redundancy and any ad hoc closure costs OR £75,000 (whichever is the greater). General funds are £143,730 which is above this minimum reserve. This is a significant change but reflects the increasing stability of HDSF as a long term entity and our commitment to ensuring financial security for our staff. In this respect, HDSF anticipates increased staff costs in 2023/24 to achieve the new staffing structure and further investment in training for all staff to ensure efficiencies in delivery options. In addition, the Trustees have approved £25,000 for the purchase of a new van (to replace an older vehicle) which is essential for our strategic objective to expand services geographically across the county. HDSF has put in place improved financial planning and monitoring in 2023/24 to better inform funding and delivery decisions.

## 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.

Risk Assessments for all venues and activities are in place and are regularly reviewed and updated – staff are regularly reminded of the contents and working practices are informed by their content. HDSF has policies for Safeguarding Adults at Risk and Child Protection which are based on the Herts County Council model documents. Staff and volunteers attend internal training on these policies at least annually and all staff and volunteers attend mandatory accredited safeguarding training on a regular basis. All staff and volunteer appointments are subject to a successful Enhanced DBS clearance.

Policies and procedures relating to risks from financial procedures, social media, conflicts of interest, data management (GDPR), staff recruitment and management and health & safety are in place and are reviewed on a regular timetabled basis.

## Future Plans

As noted above, work will continue on benchmarking HDSF against Sport England Tier 1 Code for Sports Governance and the implementation of the new staffing structure.

Work will continue to develop a strategy to expand our services geographically across the whole of Hertfordshire in a sustainable and long term basis. Recruitment of additional staff has progressed in 2023/24 to support this expansion.

We will seek to secure grant funding to continue the Bikes without Barriers project and develop a partnership plan to create a longer term future for the project. In 2023/24 HDSF secured longer term funding from The National Lottery Community Funding to help to continue and develop this project to work with adults.

Work will begin on refining and developing our methods of measuring impact beyond the collection of statistics. Our service users profiles impact on the range of qualitative data collection tools available to us that would provide a rich picture of our impact. This is an ongoing objective for HDSF and is key to sharing our impact with external agencies and funders.

## 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.

Of the 9 Trustees in office (at the time of writing the report), 3 are serving their second term of office and 6 are in their first term; 4 appointed in 2022/23 and a further 2 appointed in 2023/24. Prior to the recruitment campaigns, HDSF undertook a Trustee skills audit to ensure recruitment was focussed on building a Trustee Board with a diverse range of skills and experiences to support the work of HDSF. Of the current cohort, 4 Trustees have lived experience of disability.

The Treasurer resigned in December 2022 and a recruitment campaign was initiated in November 2022 in anticipation. Due to a lack of satisfactory applicants a second campaign was launched in December 22 which resulted in the recruitment of our current Treasurer, confirmed by the Board in March 2023. The Chair of Trustees resigned in January 2023 and the new Chair was appointed from the Board, as agreed in our succession plan.

In recognition of the number of new Trustees, HDSF has placed a priority on Trustee Induction in 2022/23 and 2023/24; running a number of internal briefings on a variety of operational aspects of HDSF, 'meet the team session' as part of our annual Strategy Day – all supported through Trustee involvement in developing Trustee Terms of Reference and the HDSF Scheme of Delegation. Trustee Board meetings have continued with a mixture of online and face to face meetings.

### Governance

Over the 12 months of this report, the Trustees carried out regularly scheduled reviews of our standard policies for Financial Controls, Equality, Diversity and Inclusion, Financial Reserves, Working at HDSF – People and Policies (includes all HR policies), and Social Media Policy.

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

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 2022 to 31 March 2023

Herts Disability Sports Foundation – Registered Charity No. 1156034

Chair - Patrick McGeough (appointed 18<sup>th</sup> Nov 2022)  
Treasurer - Aihab Al Khoubaishi (appointed 14<sup>th</sup> Mar 2023)  
Trustees - Maria Anastase (appointed 18<sup>th</sup> Oct 2017, second term commenced Oct 2020)  
Sarah Baldwin (appointed 18<sup>th</sup> Oct 2017, second term commenced Oct 2020)  
Nicky Turnbull (appointed 21<sup>st</sup> Mar 2019, second term commenced Mar 2022)  
Alex Gournay (appointed 14 Mar 2023)  
Tom Horey (appointed 14 Mar 2023)  
Andrew Huggins (appointed 19 Sep 2023)  
Niranjan Mendonca (appointed 18 Oct 2023)

Charity Bank Accounts - Co-Operative Bank, PO Box 250, Skelmersdale, WN8 6W

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

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

Contact Telephone No. - 01462 600193

Website – <https://hdsf.co.uk/>

The Trustees declare that they have approved the trustees' report on pages 3 to 18.

Signed on behalf of the charity's trustees.



28<sup>th</sup> January 2024

Patrick McGeough

Chair of Trustee Board

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

Active North Herts  
Dacorum Borough Council  
East Herts District Council  
Garfield Weston Foundation  
Graham Rowlandson Foundation  
Hertfordshire Cycle Training Team  
Hertfordshire Reuse Centres  
Herts Sport & Physical Activity Partnership  
Hitchin Town Football Club  
Letchworth Heritage Foundation  
Pauls Bike  
Players of the Postcode Lottery  
Knights Templar School  
St Albans District Council  
Stanborough Park, GLL  
Quercus  
University of Hertfordshire

**And of course, our volunteers!**

# **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 31<sup>st</sup> March 2023.

## **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.

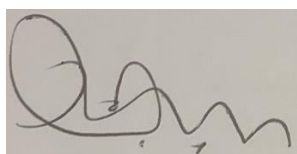
## **Independent Examiner's Statement**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Independent Charity Examiners.

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, or
- the accounts did not comply with the applicable requirements confirming the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give 'a true and fair' view which is not a matter considered as part of an independent examination.

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: 29<sup>th</sup> January 2024

John Robert Eke  
Fellow of the Association of Charity Independent Examiners  
Soarview,  
4 Stable Court,  
Malborough,  
Devon  
Q7 3FB

## Herts Disability Sports Foundation

### Statement of Financial Activities and income & expenditure account 1 April 2022 to 31 March 2023 (see note 11 for 2021/22 comparative figures)

	2022/23			2021/22	
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds	Notes
	£	£	£	£	
<b>Income and endowments from:</b>					
Donations & Legacies	23,605	205,531	229,136	71,490	3a
Charitable Activities	85,134	0	85,134	68,471	3b
Other trading activities	0	0	0	718	3c
Investments	192	0	192	9	3d
Other	8,005	0	8,005	2,882	3e
<b>Total</b>	<b>116,936</b>	<b>205,531</b>	<b>322,467</b>	<b>143,570</b>	
<b>Expenditure on:</b>					
Raising Funds	13	0	13	204	4a
Charitable Activities	30,520	140,849	171,370	146,327	4b
Other	0	0	0	0	
<b>Total</b>	<b>30,533</b>	<b>140,849</b>	<b>171,382</b>	<b>146,531</b>	
Net gains/(losses) on investments	0	0	0	0	
Net income/(expenditure)	86,403	64,682	151,085	(2,961)	
Transfers between funds	53,298	(53,298)	0	0	
Other recognised gains/(losses):	0	0	0	0	
<b>Net movement in funds</b>	<b>139,701</b>	<b>11,384</b>	<b>151,085</b>	<b>(2,961)</b>	
<b>Reconciliation of Funds</b>					
Total funds brought forward	69,321	39,353	108,674	111,635	
<b>Total funds carried forward</b>	<b>£209,022</b>	<b>£50,737</b>	<b>£259,759</b>	<b>£108,674</b>	9

# Herts Disability Sports Foundation

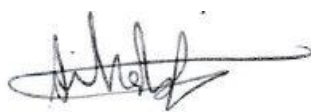
## Balance Sheet as at 31 March 2023

	Total Funds 22/23 £	Total Funds 21/22 £	Notes
<b>Fixed assets:</b>			
Intangible Assets	0	0	
Tangible Assets	65,292	19,105	5a
Heritage Assets	0	0	
Investments	0	0	
<b>Total fixed assets</b>	<b>65,292</b>	<b>19,105</b>	
<b>Current assets:</b>			
Stocks	0	0	
Debtors	16,817	3,875	6
Investments	0	0	
Cash at Bank and in hand	186,202	116,999	
<b>Total current assets</b>	<b>203,019</b>	<b>120,874</b>	
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	8,552	31,305	7
Net current assets or liability	194,468	89,569	
Total assets less current liabilities	259,759	108,674	
Creditors: Amounts falling due after more than one year	0	0	
Provision for liabilities	0	0	
<b>Total net assets or liabilities</b>	<b>£259,759</b>	<b>£108,674</b>	
<b>The funds of the charity:</b>			
<b>Restricted Funds</b>	<b>50,737</b>	<b>39,353</b>	<b>8</b>
General Funds	143,730	69,321	9
Designated Fixed Assets Fund	65,292	0	9
<b>Total unrestricted funds</b>	<b>209,022</b>	<b>69,321</b>	
<b>Total charity funds</b>	<b>£259,759</b>	<b>£108,674</b>	

These financial statements were approved by the Trustees on 28 January 2024 and signed on its behalf by:



Patrick McGeough  
(Chair)



Aihab Al Koubaisi  
(Treasurer)

# HDSF Notes to Accounts – 1 April 2022 to 31 March 2023

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 Trustees consider that there are no material uncertainties about HDSF's ability to continue as a going concern. 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 and 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 and does not have any investments. Income from interest received in the CAF bank account is detailed in note 3.d.

### 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	2022/23	2022/23	2022/23	2021/22
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Active North Herts CSF	0	1,885	1,885	0
Dacorum Borough Council	0	8,000	8,000	0
East Herts Council	0	5,000	5,000	7,395
Garfield Weston Foundation	0	10,000	10,000	0
Herts Community Foundation	0	0	0	13,816
Herts County Council (BLC)	0	10,000	10,000	0
Herts County Council (MW)	0	10,000	10,000	0
Letchworth GC Heritage Foundation	5,102	9,040	14,142	4,000
National Lottery Awards for All	0	10,000	10,000	0
North Herts District Council	0	0	0	7,670
Postcode Places Trust	0	25,000	25,000	19,735
Quercus Watford	0	5,000	5,000	0
Robert Clutterbuck Trust	0	0	0	1,000
Graham Rowlandson Foundation	0	27,200	27,200	0
RUB White Charitable Trust	0	0	0	10,000
St Albans City & District Council	0	5,000	5,000	0
The John Apthorp Charity	0	9,000	9,000	0
Herts Sport & Physical Activity Partnership	0	70,000	70,000	0
<b>Total Grants</b>	<b>5,102</b>	<b>205,125</b>	<b>210,227</b>	<b>63,616</b>
Donations	18,503	406	18,909	7874
<b>TOTAL Donations &amp; Legacies</b>	<b>£23,605</b>	<b>£205,531</b>	<b>£229,136</b>	<b>£71,490</b>
	2022/23	2022/23	2022/23	2021/22

The above shows total grants awarded in 2022/23 of £210,227 which is a significant increase on the previous year (£63,616) and is in part a reflection of the success of the HDSF Bikes without Barriers project. However, of this, £19,000 was income deferred from 2021/22; £9,000 from The John Apthorp Charity and £10,000 from National Lottery Awards for All, both for the development of the Stanborough site. This sum was released as grant income in 2022/23 and the project was completed in the same year. A further £5,102 from Letchworth Garden City Heritage Foundation relates to a 2021/22 project delivered in that year – the final funding payment of £5,102 was released after completion of the project (dependent on KPIs) and was not confirmed until 2022/23. As the expenditure relating to this project was completed in 2021/22, the final payment has been treated as unrestricted.

Unrestricted donations (£18,503) include £750 from P&L Howe, £6,000 from Herts & Beds Hockey Umpires, £7,100 from Woodfield After School Club and a considerable number of donations in memory of John Crosti who passed away in July 2022. Online donations are received via JustGiving with a total of £3,363 donated in 2022/23 (gross) plus Gift Aid on these donations of £675 (gross). Restricted donations (£406) were for the tool replacement appeal.

## b. Charitable Activities

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

	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total	2021/22 Total
	£	£	£	£
Community, special schools, family groups, etc.	63,539	0	63,539	52,215
Policy development, partnerships, support for grant applications, etc.	21,500	0	21,500	15,567
Merchandise	95	0	95	689
<b>Total Charitable Activity income</b>	<b>£85,134</b>	<b>£0</b>	<b>£85,134</b>	<b>£68,471</b>

With the removal of almost all Covid restrictions, attendances at sessions in 2022/23 increased on the previous year although this was a gradual increase, as many of our participants did not return immediately. It should be noted that the cycling sessions delivered in schools are not chargeable sessions as these are grant funded.

As previously outlined in this report, HDSF anticipated an increase in staff costs in 2023/24 and investment in a replacement van to transport equipment.

## c. Other Trading Activities

	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total	2021/22 Total
	£	£	£	£
Other Trading Activities	0	0	0	718

During 2022/23 no income was received directly from fundraising – although we continued to work closely with Hitchin Town Football Club who kindly held fundraising activities on our behalf (received as donations). This was in part due to a lack of capacity with the increase in ‘general sessions’ delivered and the increase in sessions being delivered in schools as part of the Bikes Without Barriers project (grant funded).

## d. Investments

	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total	2021/22 Total
	£	£	£	£
Bank Interest Received	192	0	192	9

Bank interest was received in the interest earning bank account – closed in November 2022 due to changes to the CAF account. HDSF does not hold investments.

## e. Other

	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total	2021/22 Total
	£	£	£	£
Other Income	8,005	0	8,005	2,882

Income was received from the sale of 10 multisport wheelchairs to Herts University for use by their students to expand access to sports sessions. Income was also received to support the development of a feasibility study for project development.

#### 4. Expenditure

##### a. Raising Funds

HDSF uses a single online giving platform which charges at source and acts as the HDSF Gift Aid Agent. The fee charged in 2022/23 for donations was £101 (£3,363 donated) and a fee of £34 charged for Gift Aid payments (£675 received).

##### b. Charitable Activities

###### Summary

Totals	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total	2021/22 Total
	£	£	£	£
Staff costs and pension	12,309	74,766	87,075	93,074
General support costs	15,004	27,664	42,668	30,562
Other	3,208	38,418	41,626	22,691
<b>Charitable Activities</b>	<b>£30,521</b>	<b>£140,848</b>	<b>£171,370</b>	<b>£146,327</b>

The major cost is the employment of staff. This fell slightly during 2022/23 as a result of a change in personnel.

###### i. Staff costs and pension

	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total	21/22 Total
	£	£	£	£
Total Gross Salary Payments	8,462	74,766	83,228	89,324
Employer's NI Contributions	1,550	0	1,550	1,747
Employer's Pension Contributions	2,297	0	2,297	2,003
<b>TOTAL</b>	<b>£12,309</b>	<b>£74,766</b>	<b>£87,075</b>	<b>£93,074</b>

Note: figures are net of Employment Allowance

In 2022/23 HDSF employed two full time members of staff for the whole period, the Charity Operations Manager and the Deputy Team Leader. One other part-time instructor converted to full time employment as a Bike Mechanic/Instructor in July 2022. Other part time staff were the Administration Manager/Charity Secretary and 4 Instructors, equivalent to 3.34 full time employees (FTE) compared to the FTE of 3.5 in 2021/22. Staffing levels remained constant despite the increase in both general and Bikes Without Barriers sessions. The Administration Manager (part-time) resigned in February 2023 and the Chief Operations Officer (full time) was appointed in March 2023. No single employee received benefits of more than £60,000 during the period.

The HDSF pension provider is NEST. Pension costs were as follows;

	<b>2022/23</b>	<b>2021/22</b>
	<b>Total</b>	<b>Total</b>
	£	£
Employee Contributions	3,063	2,762
Employer Contributions	2,297	2,003
Payments made	<b>£5,360</b>	<b>£4,765</b>

Pension costs in 2022/23 rose slightly on 2021/22 as one additional member of staff joined the pension scheme during the year.

## ii. General support Costs

	<b>2022/23</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
Storage Costs	0	4,026	4,026	1484
Direct cost of sales	39	1,538	1,577	1705
General support costs	14,965	22,100	37,066	27373
<b>Total Support costs</b>	<b>£15,004</b>	<b>£27,664</b>	<b>£42,668</b>	<b>£30,562</b>

Support costs were higher in 2022/23 than in previous years; in part due to a feasibility study for project development (£5,000), groundworks preparation of the Stanborough location for siting of new (to HDSF) shipping containers and equipment purchased for the bike workshop at Knights Templar school in relation to the Bikes Without Barriers project. The increased costs primarily fall in restricted funding as they relate directly to the grant funded activities – including purchase of new bike parts and helmets/lights, and repair and maintenance of donated bikes. Claimable travel expenses for staff and volunteers increased due to an increase in the number of sessions at a variety of different locations.

With support from grant funding, HDSF purchased second-hand shipping containers for bike storage at Stanborough and the Knights Templar school site – the latter now also has a fully adapted shipping container as a bike repair workshop. These improvements will significantly reduce storage costs in 2023/24 and provide an effective and professional workshop area to maintain HDSF bike stock for the teaching fleet and repair/maintenance of the increasing number of donated bikes.

Governance costs are included in support costs and relate to compliance with statutory requirements. No Trustee received a payment or any other form of remuneration from HDSF, other than a refund of travel expenses in order to fulfil their Trustee duties. The travel expenses totalled £120 for the hire of a wheelchair accessible taxi to attend a Trustee quarterly meeting.

## iii. Other expenditure on charitable activities;

	<b>2022/23</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
Insurance	0	3,216	3,216	2,864
Training & Equipment	2,208	29,402	31,610	15,737
Depreciation - see note 5a	1,000	5,800	6,800	4,090
<b>Total Other costs</b>	<b>£3,208</b>	<b>£38,418</b>	<b>£41,626</b>	<b>£22,691</b>

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 (including our 3 regular volunteers) since face-to-face activities resumed and has been especially important in 2022/23 as almost all of our delivery moved to 'in person'. All HDSF volunteers receive the same induction checks and training (Enhanced DBS, Safeguarding training, etc.) as permanent staff and role specific training (either in house or external qualifications).

There have been no related party transactions in the reporting period that require disclosure.

## 5. Fixed Assets

### a. Tangible Assets

	2022/23				2021/22	
	Bikes	Other equipment	Plant & machinery	Motor vehicles	Total	Total
Cost	£	£	£	£	£	£
Opening Balance 1 April	13,883	5,222	0	0	19,105	16,475
Additions	0	0	40,992	11,994	52,986	6,720
<b>Closing Balance 31 March</b>	<b>13,883</b>	<b>5,222</b>	<b>40,992</b>	<b>11,994</b>	<b>72,091</b>	<b>23,195</b>
<b>Depreciation</b>						
Opening Balance 1 April	0	0	0	0	0	0
Charge for year	3,992	1,104	1,104	600	6,800	4,090
<b>Closing Balance 31 March</b>	<b>3,992</b>	<b>1,104</b>	<b>1,104</b>	<b>600</b>	<b>6,800</b>	<b>4,090</b>
<b>Net book value</b>						
<b>Opening Balance 1 April</b>	<b>13,883</b>	<b>5,222</b>	<b>0</b>	<b>0</b>	<b>19,105</b>	<b>16,475</b>
<b>Closing Balance 31 March</b>	<b>£9,892</b>	<b>£4,118</b>	<b>£39,888</b>	<b>£11,394</b>	<b>£65,292</b>	<b>£19,105</b>

Significant additions to assets include the purchase of an additional van (2<sup>nd</sup> hand) for transporting equipment, plus the purchase of shipping containers at the sites at Knights Templar School and Stanborough. Shipping containers on both sites enable us to refurbish and maintain bikes in our workshop and store bikes for redistribution or for hire. The shipping containers were funded from restricted grant funding.

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. HDSF does not own or rent any land or buildings.

### 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%
Plant & Machinery	5 years	20%
Motor vehicles purchased 2nd hand	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.

## 6. Current assets

<b>Debtors</b>	<b>2022/23</b>	<b>2021/22</b>
	£	£
Trade Debtors	16,457	3,315
Other Debtors	360	560
<b>Total</b>	<b>£16,817</b>	<b>£3,875</b>

Trade Debtors relates to HDSF invoices issued in March 2023, all funds received by October 2023. Other debtors are deposits held on contracts for storage containers with monthly rental fee.

## 7. Liabilities

Current liabilities for 2022/23 comprise:

	<b>2022/23</b>	<b>2021/22</b>
	£	£
Trade creditors	1,145	1,177
Accruals	4,945	5,532
Taxation	2,461	1,276
Deferred Income	0	23,500
<b>Total</b>	<b>£8,552</b>	<b>£31,305</b>

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

<b>i. Trade Creditors</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
Trade Creditors	£0	£1,145	£1,145	£1,177

### ii. Accruals

HDSF pay salaries one month in arrears, so April 2022 payroll costs relate to the preceding financial year, as do April 2023 payroll costs.

	<b>2022/23</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
April Payroll	£427	£4,518	£4,945	£5,352

### 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.

	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total	2021/22 Total
March HMRC payment due April	£973	£1,489	£2,461	£1,276

### b. Deferred income

In 2021/22 income of £23,500 was recognised as deferred liabilities, for purchase of shipping containers for the Stanborough site and delivery of bikes over a 12 month period. These projects were completed in 2022/23 with all deferred income spent as allocated. No income received in 2022/23 is notated as a deferred liability.

### 8. Restricted Funds

	b/f 1 April 22	Income	Expenditure	Transfers	c/f 31 March 23
	£	£	£	£	£
Stanborough	13,805	0	13,805	0	0
Marquee	1,926	0	1,926	0	0
Bikes without Barriers	14,123	129,240	59,744	53,298	30,321
Tools	2,414	406	2,820	0	0
Membership cards	760	0	760	0	0
Support Costs	805	10,000	10,805	0	0
Cycling	0	11,885	11,885	0	0
Community Activities	0	35,000	14,584	0	20,416
	<b>£33,833</b>	<b>£186,531</b>	<b>£116,329</b>	<b>£53,298</b>	<b>£50,737</b>
Marquee equipment	5,520	0	5,520	0	0
Stanborough containers	0	19,000	19,000	0	0
<b>Restricted funds</b>	<b>£39,353</b>	<b>£205,531</b>	<b>£140,849</b>	<b>£53,298</b>	<b>£50,737</b>

Grant funding for the Bikes without Barriers project is based on delivery through the academic year (September to July). Part of the carry forward to 2023/24 is required to complete delivery from 1 April to July 2023. Activities in the Community are grant funded to 31 December 2023 and therefore require carry forward to complete the project.

#### Projects;

- Bikes without Barriers relates to the learn to ride scheme delivered in primary and special schools and includes both delivery costs and equipment/maintenance of donated and purchased bikes.
- Cycling encompasses all other cycling and bike maintenance and repair activities for communities outside of schools.
- Community activities are sessions delivered in community settings such as community halls and includes a wide range of activities such as group exercise and boxercise.

## 9. Total funds

	B/f 1 April 2022	Surplus in year	Transfer Restricted Funds	Transfer Unrestricted Funds	C/f 31 March 2023
General Funds	69,321	86,403	0	(11,994)	143,730
Designated Fixed Assets Fund	0	0	53,298	11,994	65,292
<b>Total Unrestricted Funds</b>	<b>69,321</b>	<b>86,403</b>	<b>53,298</b>	<b>0</b>	<b>209,022</b>
<b>Restricted Funds</b>	<b>39,353</b>	<b>64,682</b>	<b>(53,298)</b>	<b>0</b>	<b>50,737</b>
<b>Total Funds</b>	<b>£108,674</b>	<b>£151,085</b>	<b>£0</b>	<b>£0</b>	<b>£259,759</b>

Transfers were made totalling £65,292 to a Designated Fixed Asset Fund set up during the year in respect of fixed assets purchased with both restricted funds (£53,298) and unrestricted funds (£11,994).

## Analysis of Total Funds

2022/23

	Fixed Assets £	Cash and bank £	Debtors £	Creditors £	Total £
General funds		135,465	16,817	(8,552)	143,730
Designated Fixed Assets Fund	65,292				65,292
<b>Total Unrestricted Funds</b>	<b>65,292</b>	<b>135,465</b>	<b>16,817</b>	<b>(8,552)</b>	<b>209,022</b>
Restricted Funds		50,737			50,737
<b>Total</b>	<b>£65,292</b>	<b>£186,202</b>	<b>£16,817</b>	<b>(£8,552)</b>	<b>£259,759</b>

## 10. Independent Examination of Accounts

The 2022/23 accounts have been independently examined by John Eke, FCIE. He received a fee in this respect of £400 and £163 for advice on accruals accounting.

## 11. Comparative figures for 2021/22

	Unrestricted Funds £	2021/22 Restricted Funds £	Total Funds £
<b>Income and endowments from:</b>			
Donations & Legacies	13,001	58,489	71,490
Charitable Activities	68,471	0	68,471
Other trading activities	24	694	718
Investments	9	0	9
Other	2,882	0	2,882
<b>Total</b>	<b>84,387</b>	<b>59,183</b>	<b>143,570</b>
<b>Expenditure on:</b>			
Raising Funds	204	0	204
Charitable Activities	83,136	63,191	146,327
Other	0	0	0
<b>Total</b>	<b>83,340</b>	<b>63,191</b>	<b>146,531</b>
Net gains/(losses) on investments	0	0	0
Net income/(expenditure)	1,047	(4,008)	(2,961)
Transfers between funds	0	0	0
Other recognised gains/(losses):	0	0	0
<b>Net movement in funds</b>	<b>1,047</b>	<b>(4,008)</b>	<b>(2,961)</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward	68,274	43,361	111,635
<b>Total funds carried forward</b>	<b>£69,321</b>	<b>£39,353</b>	<b>£108,674</b>

# Herts Disability Sports Foundation

Charity Number 1156034



Knights Templar School Park Street Baldock, Herts, SG7 6DZ



01462 600193



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



@Herts\_DSF



facebook.com/HertsDisabilitySportsFoundation