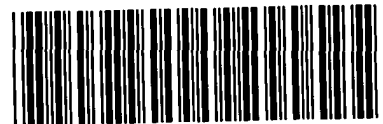


Charity Registration No. 1150294

Company Registration No. 08045641 (England and Wales)

**DISABILITY SPORTS COACH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2018**

FRIDAY



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COMPANIES HOUSE

# DISABILITY SPORTS COACH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Ackred J McIlwraith C M Mounsey-Thear, Chair
<b>Secretary</b>	Mr James McIlwraith
<b>Charity number</b>	1150294
<b>Company number</b>	08045641
<b>Registered office</b>	c/o House of Sport 190 Great Dover Street London SE1 4YB
<b>Independent examiner</b>	M J Bushell Ltd 8 High Street Brentwood Essex CM14 4AB

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# DISABILITY SPORTS COACH

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<i>Independent examiner's report</i>	8
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Balance sheet	10

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# **DISABILITY SPORTS COACH**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 MARCH 2018**

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The Trustees present their report and financial statements for the period ended 31 March 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

### **Objectives and activities**

The main objectives of Disability Sports Coach are to:

- maximise access and provision of disabled sports across the UK.
- raise awareness of the need for sporting, physical activity and social opportunities for people with disabilities.
- raise awareness of the sporting, physical activity and social possibilities for the disabled amongst the able-bodied community.

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

### **Achievements and performance**

Over 2017/18, we have been able to continually grow providing more opportunities for disabled people to be physically active within their local communities.

Throughout the last 11 months we have achieved the following:

- Provided 4,100 hours of regular physical activity
- Provided 3,300 unique sessions throughout our Community Clubs and coaching programme
- Provided opportunities for over 5,710 disabled people to become more active
- Provided activity in 22 of the 32 London Boroughs
- Upskilled 68 volunteers to work within our Community Clubs, 80% of our volunteers have a disability
- Upskilled 250 teachers, coaches, leaders and volunteers within Disability Sports Coach's various training programmes
- 507 disabled people attended our Community Club festival held in July, a 30% increase on the 2016/17 festival
- Received 4 awards for our Community Club programme and 7 nominations

As you can see, 2017/18 has been a very positive year for the charity, whilst we have been able to sustain our current provision from previous years and extend this out to support more disabled people across our networks. The Board and I see this as positive results for the charity, and look to continue to expand our reach with 2018/19.

On behalf of the Board and I, we would like to thank the staff, for their continuous support for the charity's work. We would also like to extend this thank-you to our invaluable volunteers and funders that continually support our cause.

# DISABILITY SPORTS COACH

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

### FOR THE PERIOD ENDED 31 MARCH 2018

We would like to thank the following funders:

Trust/ foundation
Ardwick Trust
Goldsmiths Company
Kathleen Laurence Trust
Next
Sport England

#### Community Clubs

The award-winning Community Club programme consists of 11 Community Clubs across London that provide multi-sport opportunities for all disabled people aged 11 years and older, currently funded by Sport England.

The programme aims to:

- Increase the number of disabled people accessing sports activities in London
- Improve the quality of sports provision available for disabled people in London

Each Community Club is delivered in partnership with the Local Authority and Leisure Provider, and all follow a similar delivery model including:

- A specialist coach and volunteer support
- Hosted by an accessible, community venue open to members of the public
- Termly sports structure with recommended local and national exit routes
- Sports Days and Festivals with National Governing Body (NGB) support
- Expert promotion and focused outreach with relevant partners

Since the programme's conception in 2014 it has engaged 10,575 disabled people, 1,928 structured sports sessions have been delivered, with 624 members attending weekly. In 2017-18, the programme has engaged 3,136 disabled people through outreach taster sessions, sports days and festivals and the 11 Community Clubs have seen a total of 3,034 visits.

The success of the programme has been demonstrated through receiving 4 awards and being shortlisted for 7. During 2017-18, the Community Club programme was shortlisted for London Sport's 'Club of the Year' and a volunteer from the programme was also shortlisted for 'Volunteer of the Year'. Community Club Westminster was also awarded the Active Inclusive Award by Westminster Council.

In addition to the weekly club sessions, the programme provides annual Sports Days and Festivals. Our annual festival of the Community Club programme was delivered in July 2017, with a total of 507 disabled people attending. A total of 21 sports were on offer, 19 delivered by NGB's and local clubs and 2 by DSC. Delivery support came from The Golf Trust, West Ham United Foundation, England Squash, Wheelchair Dance & Sport Association, London Youth Rowing, Black Arrows Badminton Club, England Athletics, Forest Flyerz Hockey Club, Mixed Martial Arts for Progression & Reform, The Tennis Foundation, Surrey Cricket Foundation & Arsenal in the Community. A regional ClubGames was also delivered in February 2018 with 67 disabled people attending. England Netball, Millwall in the Community and ParaDance UK supported the delivery of the event.

The Community Club programme also trained and deployed 15 coaches and 53 volunteers in 2017-18, giving more coaches and volunteers the opportunity to develop their understanding of inclusive coaching. The partnership with The Challenge and their employment programme HeadStart continues to aid the recruitment of volunteers.

# **DISABILITY SPORTS COACH**

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

**FOR THE PERIOD ENDED 31 MARCH 2018**

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In addition to the aforementioned organisations, over 350 partners continue to support the programme, with 50 additional partnerships being formed in 2017-18. Working with local Disabled People's Organisation's such as local National Autistic Society and Mencap branches, local disability community groups and SEN schools and departments ensure that the offer of the Community Clubs reaches its target audience. Working alongside a large number of NGB's ensures that further competitions, taster sessions and exit routes into sport specific opportunities are promoted. The Community Club programme is also represented on sport specific steering groups with local authorities and organisations such as Street Games and Special Olympics.

Community Club development plans for 2018-19 will see a change in some areas. To improve the quality and significantly reduce costs further, a new delivery model will be developed. This will entail the introduction of a new role of Club Development Manager, who will oversee the programme whilst managing a team of Club Development Officers. Both the Club Development Manager and the Club Development Officers will deliver all sessions, withdrawing the majority of freelance coaches. This will improve the overall experience of the members and their supporting network. In addition, a third ClubGames will be introduced in the East Region to accommodate more members during half-term periods. Minor changes to times of Community Clubs will take place to allow a different type of participant to attend, as a result of new funders requirements.

### **Training Workshops**

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

In 2017, DSC also launched a bespoke practical training workshop, a course that allows organisations to tailor to their needs, adding to the number of workshops available.

### **Adapted Sports Course:**

An introductory practical course, ideal for coaches, teachers, volunteers and others that work with disabled people who want to be able to support the delivery of inclusive sports sessions. The course gives the delegates the opportunity to learn how to adapt and modify activities through Boccia, Goalball, Table Cricket, Polybat and New Age Kurling.

### **Disability Awareness in Sport:**

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

### **Elearning: Disability Awareness in Sport:**

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

### **Inclusive Coaching Workshop:**

The Inclusive Coaching Workshop is designed as an introductory course for organisations that want to be able to support the delivery of inclusive activities for disabled people. Provides individuals with practical experience in how to adapt sports sessions for different impairment groups focusing on mainstream and adapted sports, communication and language explored through interactive tasks and an introduction to different types of activities. Organisations can choose sports and length of course.

## DISABILITY SPORTS COACH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2018

Courses delivered in 2017-18:	
Adapted Sports Course	5
ELearning: Disability Awareness in Sport	79
Disability Awareness in Sport	6
Bespoke practical training workshops	7
Total	97

Plans for 2018-19 sees further development to DSC's Training Workshops. Both the Adapted Sports course and Disability Awareness in Sport course content and resources will be reviewed, developed and modernised. In addition, potential delivery partnerships with Sense, London Sport and Activity Alliance are being developed to further improve audience reach. There will also be more targeted advertising of all courses to organisations outside of London.

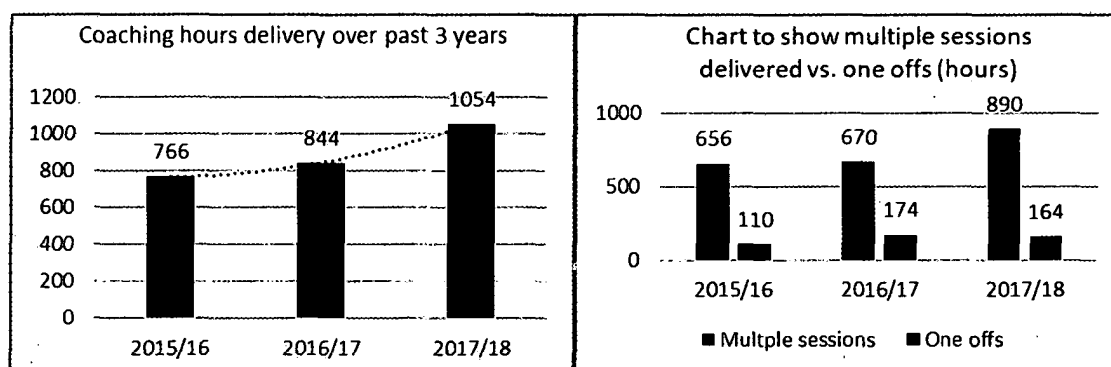
#### Coaching Programmes

DSC deliver coaching programmes ranging from one-off events to all year round programmes for a wide number of organisations such as schools (including Special Educational Needs schools), Colleges, Local Authorities, Days Care Centres, Disabled People's Organisations, Charities and other agencies wishing to offer sport and physical activity for disabled people.

#### Community Coach Model

A key initiative in the second half of this period has been the development of the role of the "Community Coach". This represented a significant move away from the traditional model of work being undertaken by a large pool of self-employed coaches to a more streamlined system with the creation of two salaried Community Coaches responsible for the vast majority of delivery. The model has been successfully implemented and has allowed for greater consistency of delivery as well as better integration of the coaches into the DSC team. e.g. coaches now attend the monthly team meetings and so better understand the overall workings and direction of the Charity.

#### Coaching Hours



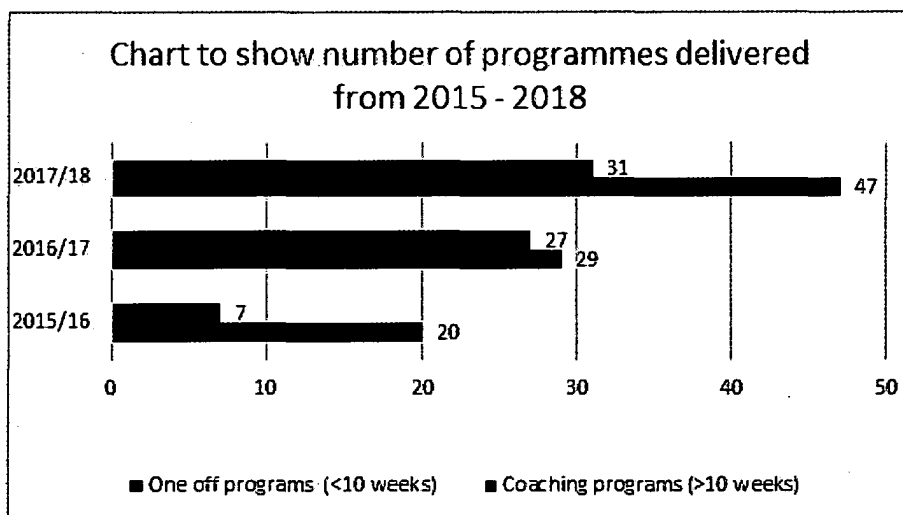
Over the 11 months (1 May 2017 to 31 March 2018) 1,054 hours of coaching were delivered, which represents an increase of 24% on the previous year. A steady increase of hours been delivered over the last 3 years, and this year success is due to the community coach model.

## DISABILITY SPORTS COACH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2018

Also, a breakdown of sessions both multiple >10 and ones offs <10 is also shown above and compared to previous years, and this shows that there is an increase compared to the last two years.

The chart above shows the numbers of programmes that we have delivered both within the community and schools in the last 3 years.



Activity took place in 16 different London Boroughs (as well as sessions in Dorking, Maidstone, Aylesbury and Crawley) throughout the period and 18 coaches were deployed to deliver all the activity, four of whom were disabled.

#### Participation

Approximately 1,750 disabled people, of all ages, participated in these sessions with total throughput amounting to almost 7,000.

#### Contract Retention

During the period, coaching contracts can be classified as follows:

- Retained and continued into the next financial year – 24%
- Successfully completed within the financial year – 72%
- Ended prematurely – 4%

#### Cancelled Sessions

Of all the coaching sessions scheduled in this period (696), a total of 22 sessions were cancelled by DSC due to coach unavailability (generally due to sickness/illness). This represents a total of 3% of all scheduled sessions.

#### Funding

Throughout the period, the most significant external funding to be secured, relating specifically to coaching programmes, was as follows:

Organisation	£
London Sport (Extension Satellite Club funding)	£1,000
London Sport (Sportivate)	£2,090
Royal Borough of Kensington & Chelsea (Activate funding)	£4,772
GLA (Community Athletics Fund)	£9,773
Lambeth Council	£3,780
Total	£21,415



# **DISABILITY SPORTS COACH**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE PERIOD ENDED 31 MARCH 2018**

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### **Safeguarding**

Following advice from the Ann Craft Trust, the Charity's single Safeguarding Policy was reviewed with the result that the following two policies were produced and ratified by the Board:

- Child Protection Policy
- Safeguarding Adults Policy

During the period, it was deemed necessary to record one Safeguarding incident which occurred in February 2018 and which was dealt with accordingly.

### **Future Priorities**

The following areas have been identified as the main priorities for Coaching in the next financial year:

- Consolidation and possible expansion of Community Coach model.
- Explore possibility of creating a new coaching staff structure which separates operational/ administrative and strategic responsibilities.
- Identify geographical London Borough clusters as priority areas with coaches designated to each area.
- Develop holiday programme in priority areas.

### **Financial review**

Overall, 2017-18 has been another positive year for the charity. We have now been operating as a charity for 5 years and in that time, we continue to become financially stronger. The charity has now changed its accounting year from May – April to April – March, putting us more in line with many of our funders. 2017/18 reports on a 11-month year and as such should be recognised within the overall income generated.

It has been an important year for the charity to make sure that after Sport England's fantastic support for the charity and its programmes over the last 4 years, this year sees the last of this particular funding stream. Within the 2016/17 annual report, I reported that the charity objectives for 2017/18 were to employ a part time fundraising manager and were successful in achieving this with Q2 of 2017/18. This has made a positive impact to the charity Q4 of 2017/18 we have now been able to secure other funding streams through various trusts and donations to be able to continue the important work that we are able to provide.

We continue into 2018/19, with the knowledge that we are able to provide activities to our service users at the same level as in 2017/18. Looking forward into Q1 2018/19 results have already increased by 33% across our coaching, training (unrestricted income) and donations through companies and the general public comparing on the same period as last year.

### **Reserves and on-going concerns**

Reserves are needed to bridge the gap between the spending and receiving of income. The Trustees consider the ideal reserve level (as at 31st March 2018) to be 3 months of operating costs, currently standing at £24,729. The trustees are aware that this is currently under the 3 months and will be working to increasing this over 2017/18, by:

- Increasing sales within the charity of coaching and training services
- Increase donations from both corporates and members of the public
- Gain support from Charitable Trust
- Expanding our offer to other geographical areas

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# DISABILITY SPORTS COACH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2018

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### Future Priorities

As we move into the new year, the following areas have been addressed as our main priorities:

- Review our current coaching offer to make sure that we are supporting.
- Build on the Community club model in other boroughs and cities.
- Review the membership of the board of trustees, to make that we are in line with the charity commission guidance.
- Gain further financial support from various trusts and foundations
- Identifying new opportunities for training course through the UK.

### Structure, governance and management

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

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

M Ackred

K Bosomworth

(Resigned 2 January 2018)

J McIlwraith

C M Mounsey-Thear, Chair

There were no changes to the constitution of the board of trustees (or directors) during the year. The trustees are aware of their responsibilities to any new trustee.

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

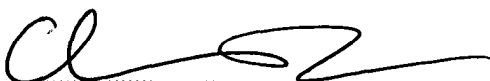
The company's current policy concerning the payment of trade creditors is to:

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

Trade creditors of the company at the year end were equivalent to 25 day's purchases, based on the average daily amount invoiced by suppliers during the year.

All the directors of the company are also trustees of the charity. The day-to-day management is carried out by the Chief Executive (P Ackred). The trustees provide regular support for the Chief Executive.

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



C M Mounsey-Thear, Chair

Dated: 10/12/18

# DISABILITY SPORTS COACH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DISABILITY SPORTS COACH

---

I report on the accounts of the charity for the period ended 31 March 2018, which are set out on pages 7 to 16.

#### Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Disability Sports Coach for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Ian Warwick ACA FCCA**

M J Bushell Ltd  
8 High Street  
Brentwood  
Essex  
CM14 4AB

Dated: 18.12.2018

# DISABILITY SPORTS COACH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b><u>Income from:</u></b>					
Grants receivable for core activities	3	27,897	144,802	172,699	205,439
Charitable activities	4	59,675	-	59,675	45,394
Other trading activities	5	2,401	-	2,401	1,508
<b>Total income</b>		<b>89,973</b>	<b>144,802</b>	<b>234,775</b>	<b>252,341</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	15,772	39,041	54,813	40,040
Charitable activities	7	28,369	140,609	168,978	212,736
<b>Total resources expended</b>		<b>44,141</b>	<b>179,650</b>	<b>223,791</b>	<b>252,776</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>45,832</b>	<b>(34,848)</b>	<b>10,984</b>	<b>(435)</b>
Gross transfers between funds		(34,848)	34,848	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>10,984</b>	<b>-</b>	<b>10,984</b>	<b>(435)</b>
Fund balances at 1 May 2017		13,745	-	13,745	14,180
<b>Fund balances at 31 March 2018</b>		<b>24,729</b>	<b>-</b>	<b>24,729</b>	<b>13,745</b>

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

All income and expenditure derive from continuing activities.

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

# DISABILITY SPORTS COACH

## BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,839		427
<b>Current assets</b>					
Debtors	12	30,650		15,542	
Cash at bank and in hand		74,976		164,037	
		<u>105,626</u>		<u>179,579</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(82,736)</u>		<u>(166,261)</u>	
Net current assets			22,890		13,318
<b>Total assets less current liabilities</b>			<u>24,729</u>		<u>13,745</u>
<b>Income funds</b>					
Unrestricted funds			24,729		13,745
			<u>24,729</u>		<u>13,745</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 March 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 10/12/18.



C M Mounsey-Thear, Chair  
Trustee

Company Registration No. 08045641

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2018

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#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The reporting period has changed from 30 April to 31 March, so the current period is only 11 months long. This is to align the year end with the funders and grant providers. Therefore the comparative information is not entirely comparable.

##### 1.2 Going concern

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

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

##### 1.4 Incoming resources

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

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

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE PERIOD ENDED 31 MARCH 2018**

---

### 1 Accounting policies

(Continued)

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

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

#### 1.5 Resources expended

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

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

#### 1.6 Tangible fixed assets

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

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

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.8 Cash and cash equivalents

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

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2018

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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



# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2018

### 3 Grants receivable for core activities

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	27,897	-	27,897	9,266
Grants receivable	-	144,802	144,802	196,173
	<u>27,897</u>	<u>144,802</u>	<u>172,699</u>	<u>205,439</u>
<b>For the period ended 30 April 2017</b>	<u>9,266</u>	<u>196,173</u>		<u>205,439</u>
<b>Grants receivable for core activities</b>				
London Sports Partnership Grants	-	-	-	4,694
Sport England	-	142,576	142,576	185,919
Jack Petchy	-	2,226	2,226	5,560
	<u>-</u>	<u>144,802</u>	<u>144,802</u>	<u>196,173</u>

### 4 Charitable activities

	2018 £	2017 £
Sales within charitable activities	<u>59,675</u>	<u>45,394</u>

### 5 Other trading activities

	2018 £	2017 £
Online Training Courses & Community Clubs	<u>2,401</u>	<u>1,508</u>

### 6 Raising funds

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
<u>Fundraising and publicity</u>				
Staff costs	-	3,473	3,473	6,141
<u>Trading costs</u>				

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2018

### 6 Raising funds (Continued)

Operating charity shops	6,590	10,606	17,196	5,212
Operating trading company undertaking non-charitable trading activity	2,950	14,931	17,881	18,320
Other trading activities	4,875	7,845	12,720	5,772
Staff costs	1,224	1,971	3,195	4,184
Depreciation and impairment	133	215	348	411
	<u>15,772</u>	<u>35,568</u>	<u>51,340</u>	<u>33,899</u>
	<u>15,772</u>	<u>39,041</u>	<u>54,813</u>	<u>40,040</u>
<b>For the period ended 30 April 2017</b>				
Fundraising and publicity	-	6,141		6,141
Trading costs	4,382	29,517		33,899
	<u>4,382</u>	<u>35,658</u>		<u>40,040</u>

### 7 Charitable activities

	2018 £	2017 £
Staff and volunteer costs	159,072	190,357
Programme materials and marketing	585	189
Activities, events and operational costs	9,321	22,190
	<u>168,978</u>	<u>212,736</u>
	<u>168,978</u>	<u>212,736</u>

### 8 Trustees

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

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2018

### 9 Employees

#### Number of employees

The average monthly number employees during the period was:

	2018 Number	2017 Number
	6	6

#### Employment costs

	2018 £	2017 £
Wages and salaries	135,460	163,146
Social security costs	11,645	16,510

### 10 Tangible fixed assets

	Fixtures and fittings £	IT equipment £	Sports equipment £	Total £
<b>Cost</b>				
At 1 May 2017	481	3,784	135	4,400
Additions	-	1,760	-	1,760
At 31 March 2018	481	5,544	135	6,160
<b>Depreciation and impairment</b>				
At 1 May 2017	216	3,622	135	3,973
Depreciation charged in the period	88	260	-	348
At 31 March 2018	304	3,882	135	4,321
<b>Carrying amount</b>				
At 31 March 2018	177	1,662	-	1,839
At 30 April 2017	265	162	-	427

### 11 Financial instruments

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	29,940	14,143
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	78,487	159,914

# DISABILITY SPORTS COACH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2018

### 12 Debtors

	2018	2017
	£	£
Amounts falling due within one year:		
Trade debtors	26,779	6,924
Other debtors	3,161	7,219
Prepayments and accrued income	710	1,399
	<u>30,650</u>	<u>15,542</u>

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

	2018	2017
	£	£
Other taxation and social security	4,249	6,347
Trade creditors	7,875	14,005
Other creditors	68,914	144,736
Accruals and deferred income	1,698	1,173
	<u>82,736</u>	<u>166,261</u>

### 14 Retirement benefit schemes

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

### 15 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel P Ackred who is a brother of M Ackred (trustee) is as follows.

	2018	2017
	£	£
Aggregate compensation	<u>51,250</u>	<u>50,000</u>

#### Transactions with related parties

During the period the charity entered into the following transactions with related parties:

	Sale of goods	
	2018	2017
	£	£
Key management personnel	<u>-</u>	<u>650</u>