

COMPANY REGISTRATION NUMBER: NI 032590
CHARITY REGISTRATION NUMBER: NIC 102838

DISABILITY SPORT NI LTD
Company Limited by Guarantee
Report and Financial Statements
31 March 2021

Finegan Gibson Ltd
Chartered accountant & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

DISABILITY SPORT NI LTD
Company Limited by Guarantee
Report and Financial Statements
Year ended 31 March 2021

| | Page |
|--|-------------|
| Trustees' annual report (incorporating the director's report) | 1 |
| Independent auditor's report to the members | 17 |
| Statement of financial activities (including income and expenditure account) | 21 |
| Statement of financial position | 22 |
| Statement of cash flows | 23 |
| Notes to the financial statements | 24 |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---|---|
| Registered charity name | Disability Sport NI Ltd |
| Charity registration number | NIC102838 |
| Company registration number | NI032590 |
| Principal office and registered office | Unit G, Curlew Pavilion, Portside Business Park 189 Airport Road West Belfast BT3 9ED |

| | |
|---------------------|---|
| The Trustees | Mr Michael McAteer - Chair Mrs Dawn McGookin - Vice-Chair Mr Darren Cave (Resigned 17 th June 2021) Mr Graham Fitzgerald Mr Stephen Friel Mrs Orla Fox (Resigned 8 th September 2020) Mr Michael Hilland Ms Laura-Lee Jenkins Mr Patrick Marshall Ms Barbara Poots |
|---------------------|---|

| | |
|--------------------------|------------------|
| Company secretary | Mr Kevin O'Neill |
|--------------------------|------------------|

| | |
|---------------------|--|
| Senior Staff | Mr Kevin O'Neill – Chief Executive Mrs Linda Moody – Finance and Governance Manager Mrs Elaine Reid – Performance Sport Manager Mr Aubrey Bingham – Community Sport Manager |
|---------------------|--|

| | |
|----------------|--|
| Auditor | Finegan Gibson Ltd Chartered accountant & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN |
|----------------|--|

| | |
|----------------|--|
| Bankers | Danske Bank Benmore House 353 Lisburn Road Belfast BT9 7EP |
|----------------|--|

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

ABOUT US

Disability Sport NI Ltd is Northern Ireland's main disability sports charity working to improve the health and wellbeing of disabled people through sport and active recreation. We work with people with physical, sensory and learning disabilities of all ages and with schools, disability groups, sporting organisations and clubs to ensure that everyone can benefit from the health, social and educational benefits of sport and recreation.

We believe that every person with a disability has the right to participate in all aspects of life and are committed to building a more inclusive society where people with disabilities have the same opportunity as non-disabled people to lead a full, active and healthy lifestyle through sport and active recreation

Launched in 1998 by a number of small disability sports groups to address the under representation of disabled people in sport, we have gradually grown to represent the vast majority of disability sports groups and clubs in Northern Ireland.

We currently have 117 member groups made up of disability sports groups, schools and adult centres and organise a range of participation programmes, events, training courses and education projects all designed to improve the health and wellbeing of disabled people.

We also work closely with Governing Bodies of Sport and British and Irish performance sports organisations to ensure that talented disabled sports people have the same opportunity as their non-disabled peers to train, compete and excel in their chosen sport on the world stage.

Our vision for the future is - an inclusive society where disabled people fully participate in all aspects of life, including sport and active recreation.

Our mission is - to develop sports and active recreation opportunities which give disabled people an equal opportunity to live a full, active and healthy lifestyle.

Our Strategic Outcomes are -

- A more equal and inclusive society, where more disabled people participate, compete and excel in sport and active recreation at a level of their choice;
- The improved health and wellbeing of disabled people;
- Equality of access for disabled people to participate in sport and active recreation throughout Northern Ireland.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Disability Sport NI Ltd is a charitable company limited by guarantee and does not have share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The company was established under a Memorandum of Association which sets out the objects and powers of the company and is governed under its Articles of Association. It was incorporated on 24th June 1997 and registered as a charity with The Charity Commission for Northern Ireland on 22nd May 2015.

Organisation structure

The Board of Trustees is responsible for the strategic development and governance of the charity. The Trustees, who are also directors for the purposes of company law, meet 5-6 times per year to review the overall strategy, policies and goals of Disability Sport NI and monitor progress against the priorities identified in the organisation's strategic plan.

At a meeting held in January 2021, the Board determined it would be beneficial to establish a Finance Sub-Committee. The Committee met for the first time in February 2021 and, in May 2021, Terms of Reference were established and approved by the Board. The sub-committee consists of three Trustees who are appointed by the Board - two of whom have relevant financial experience and/or qualification. The committee will meet not less than 4 times per year and will advise the Board on all financial matters, with final decision making remaining the responsibility of the Board.

Trustees give of their time freely and receive no remuneration but may be reimbursed for incidental expenses incurred.

The Chief Executive Officer, who is appointed by the Trustees, is responsible for the day-to-day operations of the charity – supported by a management team consisting of the Finance & Governance Manager, Performance Sport Manager and Community Sport Manager.

The charity has adopted the National Joint Council (NJC) pay scales for its use. Increments will normally be awarded annually, from 1st April, to all employees who have served at least six months in their current grade and have not reached the maximum placing on their scale. Inflationary increases are awarded in line with the NJC's annual pay agreement.

Recruitment and appointment of trustees

Trustees are recruited on a rotational basis through an open selection and recruitment process, with positions advertised publicly on the websites of a range of relevant sports and charity websites.

A panel consisting of two existing Trustees, normally the Chair and Vice Chair, oversee the selection and recruitment of new Trustees. The CEO also sits on the panel but in a strictly advisory capacity.

Following short-listing and interview, the selection panel makes a recommendation for appointment based on the skills and experience of applicants. Recommended candidates are considered and, if appropriate, appointed by the membership at the Annual General Meeting. Trustees are appointed for an initial period of four years and may, subject to satisfactory performance, be reappointed for a second period of four years at the discretion of the Chairperson.

This ongoing process ensures that the Board has Trustees with a broad and varied range of skills and experience.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

Trustee induction and training

Following election at the Annual General Meeting, newly appointed Trustees undergo induction training to brief them on:

- their role, responsibilities and legal obligations under company and charity law,
- the organisation's values, mission and strategic objectives,
- organisational structure, key activities, policies and procedures,
- the strategic/operational planning and decision-making processes,
- key funders, financial position and reserves policy,
- Trustee expenses.

During the induction meeting, new Trustees are provided with the following documents:

- Strategic Plan
- Most Recent Annual Impact Report
- Policies and Procedures Handbook
- Trustees Role Description

A training needs analysis is carried out regularly to identify the training needs of Trustees and training organised as required.

Live Active Enterprises NI C.I.C

The charity established a community interest company in March 2016. The company is a subsidiary of Disability Sport NI Ltd, with the charity being the sole member of the company.

The purpose of the social enterprise is to run projects with a broader focus on providing active recreation opportunities which improve the health and wellbeing of everyone in the community, including disabled people and other under-represented groups, as well as developing and managing commercial services which generate income for the charity. Disability Sport NI Ltd is the sole member of Live Active Enterprises NI C.I.C.

The Board of the social enterprise company currently encompasses four Non-Executive Directors, three of which are employees of Disability Sport NI Ltd. The Chair of Disability Sport NI Ltd is also the Chair of Live Active Enterprises NI C.I.C.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

OBJECTIVES

Disability Sport NI Ltd is established for the relief of disabled people in Northern Ireland without regard to their age, sex, race, religion, political opinion, colour or ethnicity, particularly by the provision of recreational or sporting facilities and training for the relief of such persons.

In setting our objectives and planning our activities for the year, the Trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities undertaken have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

This year was the first of Disability Sport NI's new Strategic Plan covering the period 2020-2024. Over the period of this plan the charity will have five strategic priorities:

Strategic Priority 1: Improving Health and Wellbeing

To improve the health and wellbeing of disabled people and people with long term health conditions through increased participation in sport and active recreation opportunities in every area of Northern Ireland.

Strategic Priority 2: Developing Sporting Talent

To lead the development of performance pathways and support programmes which enable talented athletes with disabilities to achieve higher levels of performance in their sport including continued international medal success.

Strategic Priority 3: Inclusive Sports Facilities and Outdoor Places

To develop access services which encourage and support the development of sports facilities and outdoor places which are inclusive of disabled people.

Strategic Priority 4: Communications, Training and Engagement

To inspire, facilitate and encourage disabled people to participate in sport and active recreation by engaging with disabled people and the broader community, by delivering inclusive training and by promoting the social model of disability.

Strategic Priority 5: Governance and Income Generation

To manage an effective, well governed organisation with the capacity to lead the development of disability sport and active recreation in Northern Ireland.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

For each of the charity's five strategic priorities a series of key objectives have been identified. A summary of our main achievements during the year against key objectives is provided below:

| Strategic Priority 1: Improving Health and Wellbeing - Community Sport | |
|---|---|
| Objective | Achievements |
| <p>1.1 Disability Sports Hubs: To further develop and sustain a programme of disability sports activities, including impairment specific programmes, at the eleven disability sports hubs, in partnership with each District Council.</p> <p>1.2 Inclusive Sports and Active Recreation Projects: Through our Community Interest Company Live Active NI and in collaboration with District Councils and disability organisations to sustain existing and develop new sport and active recreation projects which improve the health and wellbeing of disabled people and people with long term health conditions.</p> <p>1.3 Inclusive Clubs: To encourage and support mainstream sports clubs to be more inclusive and to support the development of existing and new disability sports clubs.</p> | <p>1.1, 1.2 and 1.3: The charity's ability to deliver its normal comprehensive programme of face-to-face community sport programmes was severely restricted during the year because of restrictions related to the COVID-19 pandemic, with only very limited face to face activities being delivered when permitted. In response to this situation, the charity adapted quickly and developed the '<i>Stay Active Online</i>' social media and telephone campaign to encourage and support participants and athletes to take part in the charity's programmes and disabled people more generally to be as active as possible while at home during the pandemic while also maintaining positive mental health.</p> <p>By the end of the year the following extensive range of activities had been successfully delivered:</p> <p>'Face to Face' activity sessions</p> <ul style="list-style-type: none">• 27 sessions involving 162 participants and 603 participant opportunities (During short periods when Covid-19 restrictions were relaxed) <p>'Stay Active Stay Online' Campaign</p> <ul style="list-style-type: none">• 61 Pre-recorded activity session videos with a total of 19,297 views• Stay Active Blog – 10 posts/4,763 visits• Development of 12 Stay Active Resource Cards – 30,698 cards (Both printed and digital versions) distributed to 3,288 individuals and 68 groups.• 130 Live Zoom exercise sessions with 341 participants and 988 participant opportunities• 'Miles and Smiles' Walking Challenge with 137 participants• NI Virtual Boccia League with 110 participants |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

| Strategic Priority 1: Improving Health and Wellbeing - Community Sport (Cont'd....) | |
|---|---|
| Objective | Achievements |
| <p>1.4 Inclusive Outdoor Recreation Opportunities: To manage, sustain and further develop the 'All Out Trekking' project and to support the development of new outdoor recreation projects which are inclusive of disabled people.</p> | <p>1.4: Despite COVID-19 restrictions the charity was able to continue to develop and deliver this innovative outdoor based project which gives disabled people, and their non-disabled friends and family, the opportunity to access countryside paths and mountain bike trails using a range of inclusive all-terrain electric vehicles and bikes.</p> <p>Work on upgrading the 'All Out Trekking' facility at Gosford Forest Park, was completed in liaison with the facility owner, Armagh, Banbridge & Craigavon Borough Council. This involved the refurbishment of the existing storage facility and car park, including the installation of a new accessible WC, shelving and counter, heating system, new lighting, extra power sockets as well as the installation of a new hoist system to enable people with high levels of impairment to access the inclusive electric all-terrain vehicles</p> <p>Although the launch of this year's programme was initially delayed because of Covid-19 restrictions, twice-weekly sessions involving 132 participants were successfully organised over the summer months.</p> |
| Strategic Priority 2: Developing Sporting Talent - Performance Sport | |
| Objective | Achievements |
| <p>2.1 Inclusive Governing Bodies: To support Governing Bodies of Sport to develop performance pathways, coach education programmes and clubs which are more inclusive of disabled people.</p> | <p>2.1: The delivery of the charity's 'Inclusive Sport Award' (ISA) designed to recognise governing bodies of sport who make a commitment to creating an inclusive sports environment for disabled people. By the end of the financial year two new sports organisations, namely Ulster GAA and Canoe NI, had achieved the award meaning a total of 10 governing bodies of sport had secured the Inclusive Sport Award and were implementing their individual action plans (subject to COVID-19 restrictions) developed to make their sport more inclusive of disabled people. The 10 sports organisations who have achieved the ISA Award are as follows: Irish Football Association; Athletics NI; Ulster Rugby; Swim Ulster; Ulster Tennis; RYA NI; NI Judo Federation; British Gymnastic; Ulster GAA; Canoe NI.</p> |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

Strategic Priority 2: Developing Sporting Talent - Performance Sport (Cont'd....)

| Objective | Achievements |
|--|--|
| <p>2.2 Wheelchair Basketball: To continue to develop and implement a strategic plan for the sport of wheelchair basketball in Northern Ireland which further develops the network of local clubs and supports local talented players to compete and excel nationally and internationally.</p> | <p>2.2: Although the ability to provide face to face training and competition programmes was severely limited because of the impact of Covid-19 restrictions, staff continued to support the development of the existing network of 5 clubs and supported the Knights Wheelchair Basketball Club to become the first club to achieve Sport NI's 'ClubMark' award. A series of online training sessions were also organised for volunteers.</p> <p>A small number of the most talented athletes were supported with the provision of regular '1 to 1' online training and support sessions, with '1 to 1' on court training sessions also organised when permitted. By October 2020 face to face activities for NI Academy athletes resumed on a weekly basis with the first Commonwealth Games preparation camp for the men's squad organised at the end of March 2021.</p> |
| <p>2.3 Boccia: To continue to develop and implement a strategic plan for the sport of boccia in Northern Ireland which further develops the network of local clubs and supports local talented players to compete and excel nationally and internationally.</p> | <p>2.3: Although the ability to provide face to face training and competition programmes was severely limited because of the impact of Covid-19 restrictions, staff continued to support the development of the evolving network of boccia clubs in Northern Ireland through a series of online training and support sessions. Support was also provided to the Fermanagh Lakers Boccia Club who became the first Boccia club in Northern Ireland to secure Sport NI's 'ClubMark' award. A series of online Boccia leagues were also organised.</p> <p>Online group training and support sessions, and monthly individually tailored online training sessions, were also provided for NI Squad members throughout the year.</p> |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

| Strategic Priority 3: Inclusive Sports Facilities and Outdoor Places | |
|--|---|
| Objective | Achievements |
| <p>3.1 Inclusive Sports Facilities and Stadia: To encourage and support designers and operators to design, develop and manage sports facilities and stadia which are fully inclusive of disabled people.</p> | <p>3.1: The review and updating of two of the charity's access guidelines, namely the 'Accessible Sport Facilities Design Guidelines' and the 'Accessible Sports Facilities Management Guidelines'.</p> |
| <p>3.2 Inclusive Equipment Projects: In partnership with other organisations to facilitate and support the provision of inclusive equipment which improves access to sport and active recreation opportunities.</p> | <p>3.2: Following receipt of funding from the Department for Communities last year, 17 additional mountain bikes were distributed to facilitate the development of a proposed cycle hire scheme to complement the 'All Out Trekking' project at Gosford Forest Park, County Armagh. This means that a pool of 27 bikes will now be available for the initiative.</p> <p>In addition, 30 wheelchair basketball chairs were distributed to assist the further development of the newly established network of 5 wheelchair basketball clubs in Northern Ireland.</p> |
| <p>3.3 Outdoor Places: To encourage and support the design and development of outdoor places which are fully inclusive of disabled people.</p> | <p>3.3: Funding was secured from the Public Health Agency to develop a new 'Access Outdoor Places Guide' guide in response to a growing demand from disabled people in Northern Ireland to access and use the countryside and outdoor places for exercise and recreation. The development of the guide progressed well during the year and will be completed by September 2021. When completed, the guide will provide comprehensive technical advice on how to improve access for disabled people to a range of outdoor places including paths, trails and greenways; play parks; water-based activity areas; as well as providing information on a range of outdoor wheelchairs, adapted cycles and inclusive all-terrain vehicles.</p> |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

| Strategic Priority 3: Inclusive Sports Facilities and Outdoor Places (Cont'd...) | |
|--|--|
| Objective | Achievements |
| <p>3.4 Inclusive Sports Centres: In partnership with other sports organisations to develop a sports facility which will include a community disability sports hub for the Belfast City Council area, a home for disability sports clubs and 'High Performance Centres' for wheelchair basketball, boccia and other disability sports.</p> | <p>3.4: In partnership with All in Access Consultancy, the charity continued to support a range of sports facilities throughout Northern Ireland to work towards achieving the organisation's 'Inclusive Sports Facility' (ISF) Accreditation scheme which recognises sports facilities that meet optimum levels of good practice in terms of access for disabled people.</p> <p>15 sports centres have already achieved ISF Accreditation with a further 4 working towards accreditation.</p> |
| Strategic Priority 4: Communications, Training and Engagement | |
| Objective | Achievements |
| <p>4.1 Marketing and Social Media: To develop and deliver an effective marketing and digital media plan which successfully engages with disabled people and the wider community.</p> <p>4.2 Inclusive Training: To develop, market and deliver training courses which provide the knowledge and skills required to fully include disabled people in sport, active recreation and physical education.</p> | <p>4.1: In support of the delivery of Strategic Priorities 1, 2 and 3 a comprehensive marketing and social media campaign was implemented during the year.</p> <p>4.2: This area of work was extremely restricted because of COVID-19, however some courses were adapted for online delivery and, by the end of the year, 22 courses involving 324 participants had been delivered:</p> <ul style="list-style-type: none">• 11 'Inclusive PE' training courses for 165 trainee teachers and sports and leisure students from Ulster University, Stranmillis College and Belfast Metropolitan College.• 1 'Pupil to Paralympian' inclusive PE workshop for 17 practicing PE teachers.• 6 'Disability Inclusion' and 'Autism and Sports Coaching' courses involving 113 mainstream sports coaches.• 4 training courses in 'Safeguarding Young People in Sport', 'Autism and Sports Coaching' and 'Disability Inclusion' were delivered to 29 coaches working in disability sports clubs. |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

| Strategic Priority 4: Communications, Training and Engagement (Cont'd....) | |
|--|---|
| Objective | Achievements |
| 4.3 Research and Insight: To develop, conduct and collate research and insight that clearly demonstrates the impact of Disability Sport NI and Live Active NI's work. | 4.3: An annual impact report and 14 ' <i>Insight Pieces</i> ' focusing on different areas of the charity's work, including a number focusing on the impact of COVID-19 on the participation of disabled people in sport and active recreation were produced during the year. The annual impact report and ' <i>Insight Pieces</i> ' are available on the Disability Sport NI website www.dsni.co.uk . |
| Strategic Priority 5: Governance and Income Generation | |
| Objective | Achievements |
| 5.1 Governance: To achieve recognised levels of good governance and to effectively manage risks to the organisation. | 5.1: Disability Sport NI continued to review and update its policies and procedures as required during the year, maintaining its 'robust' level of assurance from its main funder - Sport NI. |
| 5.2 Income Generation: To secure sufficient funds from the statutory and corporate sectors, charitable trusts and the public to resource the work of Disability Sport NI and Live Active NI. | 5.2: By maintaining close and open communication with key funders, the organisation was able to retain its main sources of income. |
| 5.3 Policy Development: To support the inclusion of disabled people in sport and active recreation by positively influencing policy and approach at both a Northern Ireland and local government level. | 5.3: Disability Sport NI continued to influence relevant policy by representing the interests of disabled people in Northern Ireland on the following key national organisations and committees: <ul style="list-style-type: none">• Active Living: No Limits 2016-2021 Forum• British Paralympics Association National Paralympic Committee (Paralympics GB)• Boccia UK• Sport Matters Implementation Group (SMIG) UK• NI Strategy for Sport Task and Finish Group• Home Country Disability Sports Organisations' Chief Executive Officers Forum |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

How we measure success

As part of the development of its new strategic plan for the 2020-2024 period the charity decided to adopt the performance management system recently adopted by public bodies in Northern Ireland. This system of 'outcome-based accountability' (OBA) focuses on impact rather than simply on activity levels.

In line with this performance management system, we evaluate each area of our charity's work by using three OBA questions:

- How much did we do?
- How well did we do it?
- Most importantly, is anyone better off?

During the current 2020-2021 financial year the charity used this OBA performance management system to demonstrate its success by producing an annual impact report and 14 '*Insight Pieces*' focusing on different areas of the charity's work, including a number focusing on the impact of COVID-19 on the participation of disabled people in sport and active recreation. The annual impact report and 14 '*Insight Pieces*' are available on the Disability Sport NI website www.dsni.co.uk

At the end of our 4-year strategic planning cycle we will also measure how our work has contributed to:

- Our three strategic outcomes:
 - A more equal and inclusive society, where more disabled people participate, compete and excel in sport and active recreation at a level of their choice,
 - The improved health and wellbeing of disabled people'
 - Equality of access for disabled people to participate in sport and active recreation.
- The Northern Ireland Strategy for Sport,
- The 'Active Living No Limits 2016-2021' Action Plan: A plan to improve health and well-being for people with a disability in Northern Ireland through participation in sport and active recreation,
- The Northern Ireland Programme for Government outcomes framework.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

FINANCIAL REVIEW

The detailed financial results for the year ended 31st March 2021 are set out in the Financial Statements that accompany this report.

Sources of Funding

The principal source of funding is Sport NI, with funding provided to support the charity's core work and performance sport programmes.

Other sources of income include:

- Grants, sponsorship and donations from other organisations, corporate partners and individual donors,
- Training, education and access & inclusion programmes,
- Participant fees and rental income,
- Administration and overhead support from Live Active NI.

Income

Total incoming resources in the period were £706,150 (2020: £769,851). This includes unrestricted income of £494,913 (2020: £463,141) and restricted income of £211,237 (2020: £306,710).

Expenditure

Total resources expended in the period were £718,144 (2020: £804,099). The cost of charitable activities amounted to £717,838 (2020: £803,765) and the cost of raising funds amounted to £306 (2020: £334).

Net Movement in Funds

Net outgoing resources in the period were £11,994 (2020: £34,248 outgoing). Before transfers between funds, this represents a net increase in unrestricted funds of £50,447 (2020: £18,897 increase) and a net decrease in restricted funds of £62,441 (2020: £53,145 decrease).

At the end of the reporting period, £2,961 was transferred from general to restricted funds to offset the deficits created by several projects.

Total charity funds carried forward at 31st March 2021 amounted £379,941 (2020: £391,935).

The balance held in unrestricted funds at the year-end was £272,643 (2020: £225,157). This includes £152,521 that can only be realised by disposing of tangible fixed assets. The Board has designated £23,023 of the charity's unrestricted funds to support the development of the All Out Trekking programme at Gosford Country Park over the next 2-3 years and the delivery of the Northern Ireland Boccia League in 2021-2022.

The restricted fund balance at the year-end was £107,298 (2020: £166,778). This includes £106,431 relating to the depreciation value of capital equipment and will be released each year in line with the organisations depreciation policy.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

Financial Impact of COVID-19

Like so many others, Disability Sport NI Ltd has felt the financial impact of the COVID-19 pandemic in the period under review.

The charity was unable to deliver face-to-face training courses for most of the year. Some online training sessions were delivered but, nonetheless, income generated in the period was lower than anticipated and amounted to £15,935 (2020: £41,852).

The lockdowns imposed by Government also affected the charity's access and inclusion programmes, resulting in a postponement of works and deferral of income that would otherwise have been recognised in the current financial year.

General donations of £5,821 were received in the year ending 31st March 2021 (2020: £34,816).

In response to assessed risk, government guidelines and the Return to Sport protocols developed by the charity, additional costs were incurred in the acquisition of PPE and COVID-19 testing kits to ensure the health and safety of beneficiaries, employees and other stakeholders.

Reserves Policy

It is the policy of Disability Sport NI to maintain free reserves which match the needs of the organisation, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves, not designated nor invested in fixed assets, which are available for general use.

At the end of the reporting period, the charity held free reserves of £97,099 (2020: £45,429).

Principal Financial Risks and Uncertainties

As part of its strategy to manage risk, Disability Sport NI maintains a Corporate Risk Register. With support from the senior management team, the register is maintained by the Chief Executive and is updated on an ongoing basis in line with the organisation's Risk Management Policy. The register is reviewed, as a standing agenda item, at all Board meetings. This ensures newly identified risks, and changes to existing risk, are promptly addressed to mitigate the detrimental impact that such matters may have on the financial resources available and increase the likelihood of the charity achieving its aims and objectives.

The main financial risks listed on the risk register at the end of the 2020-2021 financial year were as follows:

- A reliance on funding received from Sport NI;
- Potential loss of income due to a reduction in opportunities to organise and deliver training courses, access & inclusion projects, community sports events and other fundraising activities;
- Managing cash flow to allow for unexpected reductions in income and facilitate payment of project expenditure that is reimbursed by funders after it has been paid;
- The negative impact that major events beyond the charity's control, such as the COVID-19 pandemic, might have on general reserves.

An increased package of funding has been agreed with Sport NI for the period 2020-2024, to support the charity's core work. In the short-medium term, this will go some way to reducing financial risk within the organisation whilst opportunities to maximise income from alternative sources are pursued.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

Other actions that have been taken to mitigate the risks identified above are as follows:

- The creation of a part-time post in June 2020, with the purpose of identifying and maximising opportunities to deliver new projects and services and generate income from sources other than Sport NI,
- The establishment of a 'Training & Education Committee' consisting of key staff, in June 2020, to focus on increasing income generated from training courses and education-based sports challenges,
- Short-term financing arrangements are currently under review to assist in managing cash flow and ensure prompt payment of project expenditure that is reimbursed by funders after it has been paid,
- Management reporting, budget-setting processes and the approach to completing funding applications have been improved to assist in identifying opportunities to maximise income, reduce expenditure and build resilience by increasing the level of general reserves held by the charity.

PLANS FOR FUTURE PERIODS

Through the implementation of a more ambitious Strategic Plan, covering the 2020-2024 period, the charity plans to continue to provide and develop opportunities for disabled people to lead a more active, healthy lifestyle through sport and active recreation. As identified in the strategic plan this will be achieved by:

- Collaborating with District Councils to sustain existing and develop new sports and active recreation projects which improve the health and wellbeing of disabled people and people with long term health conditions,
- Supporting more Governing Bodies of Sport to develop inclusive sports programmes,
- Developing more impairment specific programmes, particularly for people with sensory disabilities, in partnership with key disability organisations,
- Meeting the need for access related services in the sports sector,
- Effectively communicating and engaging with more disabled people, disability groups and the wider community.

In planning its future activities the charity is mindful that the negative impact of COVID-19 is likely to continue for most, if not all, of the next financial year. This will be addressed by managing a gradual return to 'face to face' activities in line with agreed protocols and NI Executive advice, as well as continuing to regularly review and mitigate COVID-19 related risks identified in the charity's Corporate Risk Register.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and 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 methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on X and signed on behalf of the board of trustees by:

Michael McAteer (Chair)
30th November 2021

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Sport NI Ltd

Year ended 31 March 2021

Opinion

We have audited the financial statements of Disability Sport NI Ltd (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

In common with many other organisations of a similar size and nature, the charity uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of their organisation's financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Sport NI Ltd

Year ended 31 March 2021

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Sport NI Ltd

Year ended 31 March 2021

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Sport NI Ltd

Year ended 31 March 2021

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Paul Dolan ACA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountant & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

| | | 2021 | 2020 | | |
|--------------------------------------|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income | | | | | |
| Donations and legacies | 5 | 5,821 | – | 5,821 | 34,816 |
| Charitable activities | 6 | 414,926 | 211,237 | 626,163 | 653,568 |
| Other trading activities | 7 | 73,750 | – | 73,750 | 81,045 |
| Investment income | 8 | 416 | – | 416 | 422 |
| Total income | | <u>494,913</u> | <u>211,237</u> | <u>706,150</u> | <u>769,851</u> |
| Expenditure | | | | | |
| Expenditure on raising funds | | 306 | – | 306 | 334 |
| Expenditure on charitable activities | 9 | 444,160 | 273,678 | 717,838 | 803,765 |
| Total expenditure | | <u>444,466</u> | <u>273,678</u> | <u>718,144</u> | <u>804,099</u> |
| Net income/(expenditure) | | 50,447 | (62,441) | (11,994) | (34,248) |
| Transfers between funds | | (2,961) | 2,961 | - | - |
| Net movement in funds | | <u>47,486</u> | <u>(59,480)</u> | <u>(11,994)</u> | <u>(34,248)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 225,157 | 166,778 | 391,935 | 426,183 |
| Total funds carried forward | | <u>272,643</u> | <u>107,298</u> | <u>379,941</u> | <u>391,935</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INCOME AND EXPENDITURE ACCOUNT

| | Total 2021 £ | Total 2020 £ |
|-------------------------------------|--------------------|--------------------|
| Income | 705,734 | 769,429 |
| Interest and investment income | 416 | 422 |
| Gross income | <u>706,150</u> | <u>769,851</u> |
| Expenditure | 649,821 | 736,534 |
| Depreciation and impairment charges | 68,323 | 67,565 |
| Total expenditure | <u>718,144</u> | <u>804,099</u> |
| Net expenditure | <u>(11,994)</u> | <u>(34,248)</u> |

The notes on pages 24 to 37 form part of these financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

| | Note | 2021 £ | £ | 2020 £ | £ |
|--|------|----------------|-----------------------|----------------|-----------------------|
| Fixed assets | | | | | |
| Tangible fixed assets | 15 | | 258,952 | | 321,973 |
| Current assets | | | | | |
| Debtor | 16 | 224,550 | | 57,469 | |
| Short term deposits | | 101 | | 101 | |
| Cash at bank and in hand | | 63,117 | | 129,772 | |
| | | <u>287,768</u> | | <u>187,342</u> | |
| Creditors falling due within one year | 17 | (104,783) | | (46,093) | |
| Net current assets | | | <u>182,985</u> | | <u>141,249</u> |
| Total assets less current liabilities | | | <u>441,937</u> | | <u>463,222</u> |
| Creditors due after more than one year | 18 | | (61,996) | | (71,287) |
| Net assets | | | <u><u>379,941</u></u> | | <u><u>391,935</u></u> |
| Funds of the charity | | | | | |
| Restricted funds | | | 107,298 | | 166,778 |
| Unrestricted funds | | | 272,643 | | 225,157 |
| Total charity funds | 21 | | <u><u>379,941</u></u> | | <u><u>391,935</u></u> |

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

These financial statements were approved by the board of trustees and authorised for issue on 30th November 2021 and are signed on behalf of the board by:

Michael McAteer (Chair)
Trustee

The notes on pages 24 to 37 form part of these financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

| | 2021 £ | 2020 £ |
|---|-----------------|-----------------|
| Cash flows from operating activities | | |
| Net income | (11,994) | (34,248) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 68,323 | 67,565 |
| Other interest receivable and similar income | (416) | (422) |
| <i>Changes in:</i> | | |
| Trade and other debtors | (167,081) | 310,291 |
| Trade and other creditors | 58,294 | (296,749) |
| Cash generated from operations | (52,874) | 46,437 |
| Interest received | 416 | 422 |
| Net cash from operating activities | (52,458) | 46,859 |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (5,302) | (11,401) |
| Net cash flow from investing activities | (5,302) | (11,401) |
| Cash flows from financing activities | | |
| Repayment of bank loan | (8,895) | (8,285) |
| Net cash flow from financing activities | (8,895) | (8,285) |
| Net decrease in cash and cash equivalents | (66,655) | 27,173 |
| Cash and cash equivalents at beginning of year | 129,873 | 102,700 |
| Cash and cash equivalents at end of year | 63,218 | 129,873 |

The notes on pages 24 to 37 form part of these financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

Disability Sport NI Ltd is a charitable company not having share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1.

The company was established under a Memorandum of Association which established the objects and powers of the company which is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|-----------------------|---|-----------------------------|
| Land and Property | - | 2% straight line |
| Sports Equipment | - | 20% to 33.33% straight line |
| Fixtures and Fittings | - | 15% straight line |
| Motor Vehicles | - | 15% straight line |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 |
|-------------|-----------------------|---------------------|------------------------|
| | £ | £ | £ |
| Donations | 5,821 | - | 5,821 |
| Sponsorship | - | - | - |
| | <u>5,821</u> | <u>-</u> | <u>5,821</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2020 |
|-------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Donations | 32,566 | - | 32,566 |
| Sponsorship | 2,250 | - | 2,250 |
| | <u>34,816</u> | <u>-</u> | <u>34,816</u> |

6. Income from charitable activities

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 |
|-----------------------------|-----------------------|---------------------|------------------------|
| | £ | £ | £ |
| Sport NI Grants | 372,539 | 134,531 | 507,070 |
| Other Grants | - | 75,875 | 75,875 |
| Training Courses | 15,935 | - | 15,935 |
| Participant Fees | 2,508 | 831 | 3,339 |
| Inclusive Sports Facilities | 22,400 | - | 22,400 |
| Other Charitable Income | 1,544 | - | 1,544 |
| | <u>414,926</u> | <u>211,237</u> | <u>626,163</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2020 |
|-----------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| | <i>(restated)</i> | <i>(restated)</i> | <i>(restated)</i> |
| Sport NI Grants | 274,820 | 207,710 | 482,530 |
| Other Grants | 12,898 | 99,000 | 111,898 |
| Training Courses | 41,852 | - | 41,852 |
| Participant Fees | 8,448 | - | 8,448 |
| Inclusive Sports Facilities | 8,000 | - | 8,000 |
| Other Charitable Income | 840 | - | 840 |
| | <u>346,858</u> | <u>306,710</u> | <u>653,568</u> |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Other Trading Activities

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 |
|------------------------------|-----------------------|---------------------|------------------------|
| | £ | £ | £ |
| Progressive Building Society | 60,000 | - | 60,000 |
| Rental Income | 3,750 | - | 3,750 |
| Live Active NI | 10,000 | - | 10,000 |
| | <u>73,750</u> | <u>-</u> | <u>73,750</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2020 |
|------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| | <i>(restated)</i> | <i>(restated)</i> | <i>(restated)</i> |
| Progressive Building Society | 61,065 | - | 61,065 |
| Rental Income | 7,980 | - | 7,980 |
| Live Active NI | 12,000 | - | 12,000 |
| | <u>81,045</u> | <u>-</u> | <u>81,045</u> |

8. Investment Income

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 |
|----------|-----------------------|---------------------|------------------------|
| | £ | £ | £ |
| Interest | 416 | - | 416 |
| | <u>416</u> | <u>-</u> | <u>416</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2020 |
|----------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Interest | 422 | - | 422 |
| | <u>422</u> | <u>-</u> | <u>422</u> |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by activity type

| | Activities Undertaken Directly £ | Support Costs £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|---|-----------------------|-----------------------------|-----------------------------|
| Community Participation | 301,531 | 15,204 | 316,735 | 386,941 |
| Performance Sport & Club Development | 214,248 | 5,366 | 219,614 | 229,122 |
| Training, Education & Volunteering | 47,131 | 1,118 | 48,249 | 52,713 |
| Sports Facility Access | 42,709 | 223 | 42,932 | 50,360 |
| Communication & Engagement | 57,786 | 1,341 | 59,127 | 51,989 |
| Strategic Planning & Policy Development | 30,510 | 671 | 31,181 | 32,640 |
| | <u>693,915</u> | <u>23,923</u> | <u>717,838</u> | <u>803,765</u> |

10. Analysis of support costs

| | Raising Funds £ | Charitable Activity £ | Total 2021 £ | Total 2020 £ |
|------------------|-----------------------|-----------------------------|----------------------|--------------------|
| Governance costs | - | 5,050 | 5,050 | 4,108 |
| Finance | - | 3,420 | 3,420 | 4,351 |
| Depreciation | - | 9,783 | 9,783 | 8,897 |
| Office costs | - | 5,670 | 5,670 | 6,187 |
| | - | <u>23,923</u> | <u>23,923</u> | <u>23,543</u> |

11. Net income

Net income is stated after charging:

| | 2021 £ | 2020 £ |
|------------------------------|---------------|-----------|
| Auditors' remuneration | 3,960 | 3,000 |
| Depreciation of fixed assets | 68,323 | 67,565 |
| Operating lease payments | 2,837 | 7,069 |

12. Operating lease commitments

Disability Sport NI is committed to making to following payments, in respect of operating leases:

| | 2021 £ | 2020 £ |
|---------------------------------------|-----------|-----------|
| Payments with the next year | - | 2,837 |
| Payments within the next 2 to 5 years | - | - |
| Payments after 5 years | - | - |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2021 | 2020 |
|---|----------------------------|---------------------|
| | £ | £ |
| Wages and salaries | 420,598 | 398,712 |
| Social security costs | 37,199 | 32,633 |
| Employer contributions to pension plans | 23,725 | 22,696 |
| | <hr/> 481,522 <hr/> | <hr/> 454,041 <hr/> |

The average head count of employees during the year, including part-time coaches, was 22 (2020: 21).

One employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £72,670 (2020: £69,455).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment within the Charity in the year (2020: Nil). Trustees were not reimbursed for any travel expenses during the year (2020: Nil).

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Tangible fixed assets

| | Land And Property £ | Fixtures And Fittings £ | Sports Equipment £ | Office Equipment £ | Motor Vehicles £ | Total £ |
|------------------------|------------------------------|----------------------------------|--------------------------|--------------------------|------------------------|----------------|
| COST | | | | | | |
| At 1 April 2020 | 156,241 | 26,571 | 319,456 | 34,940 | 46,232 | 583,440 |
| Additions | - | - | - | 5,302 | - | 5,302 |
| At 31 March 2021 | <u>156,241</u> | <u>26,571</u> | <u>319,456</u> | <u>40,242</u> | <u>46,232</u> | <u>588,742</u> |
| DEPRECIATION | | | | | | |
| At 1 April 2020 | 9,362 | 24,490 | 157,731 | 25,828 | 42,056 | 261,467 |
| Charge for the year | 3,125 | 80 | 58,540 | 5,011 | 1,567 | 68,323 |
| At 31 March 2021 | <u>12,487</u> | <u>26,570</u> | <u>216,271</u> | <u>30,839</u> | <u>43,623</u> | <u>329,790</u> |
| CARRYING AMOUNT | | | | | | |
| At 31 March 2021 | <u>143,754</u> | <u>1</u> | <u>103,185</u> | <u>9,403</u> | <u>2,609</u> | <u>258,952</u> |
| At 31 March 2020 | <u>146,879</u> | <u>81</u> | <u>161,725</u> | <u>9,112</u> | <u>4,176</u> | <u>321,973</u> |

Danske bank have a legal charge over the property situated at Unit G Curlew Pavilion, Portside Business Park, 189 Airport Road West, Belfast, BT3 9ED

16. Debtors

| | Total 2021 £ | Total 2020 £ |
|--------------------------------|--------------------|--------------------|
| Trade debtors | 41,261 | 19,056 |
| Amounts owed by related party | 24,767 | 9,944 |
| Prepayments and accrued income | 158,522 | 28,469 |
| | <u>224,550</u> | <u>57,469</u> |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Creditors: amounts falling due within one year

| | Total 2021 £ | Total 2020 £ |
|-------------------------------|-----------------------------|--------------------|
| Bank loans and overdrafts | 9,290 | 8,895 |
| Trade creditors | 29,708 | 5,677 |
| Amounts owed to related party | 19,575 | - |
| Accruals and deferred income | 23,933 | 30,003 |
| Other tax and social security | 22,277 | 1,518 |
| | 104,783 | 46,093 |

18. Creditors: amounts falling due within one year

| | Total 2021 £ | Total 2020 £ |
|---------------------------|-----------------------------|--------------------|
| Bank loans and overdrafts | 61,996 | 71,287 |
| | 61,996 | 71,287 |

Interest is charged on the bank loan at a variable rate of 0.25% over Danske Bank Base Rate which was 4.35% at the reporting period end date and is subject to change by the bank. The loan is repayable over 10 years by monthly instalments.

The amount of the bank loan repayable by instalments which falls due after more than five years at the reporting period end date is £20,530 (2020: £31,569).

Bank loans and overdrafts are secured by mortgage registered with Northern Bank Ltd. The mortgage is for leasehold lands situated at Unit g, Curlew Pavilion, Portside Business Park, 189 Airport Road West, Belfast, BT3 9ED.

19. Deferred income

| | Total 2021 £ | Total 2020 £ |
|---------------------------|-----------------------------|--------------------|
| At 1 April 2020 | - | 3,778 |
| Amount released to income | - | (3,778) |
| Amount deferred in year | 11,742 | - |
| | 11,742 | - |

20. Pensions

The company operates a money purchase scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs charge represents contributions payable by the company to the fund and amounted to £23,725 (2020: £22,696).

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of charitable funds

| Unrestricted funds | 1 April 2020 | Income | Expenditure | Transfers | 31 March 2021 |
|---------------------------|-------------------------|----------------|--------------------|------------------|--------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 202,134 | 494,913 | (444,466) | (2,961) | 249,620 |
| Designated funds | 23,023 | - | - | - | 23,023 |
| | <u>225,127</u> | <u>494,913</u> | <u>(444,466)</u> | <u>(2,961)</u> | <u>272,643</u> |

The Board has designated £23,023 of the charity's unrestricted funds to support the development of the All-Out Trekking programme at Gosford Country Park over the next 2-3 years and the delivery of the Northern Ireland Boccia League in 2021-22.

| Restricted funds | 1 April 2020 | Income | Expenditure | Transfers | 31 March 2021 |
|--|-------------------------|----------------|--------------------|------------------|--------------------------|
| | £ | £ | £ | £ | £ |
| Sport NI – Capital Equipment Fund | 158,205 | - | (57,708) | - | 100,947 |
| DfC – Equipment Fund | 8,573 | - | (2,408) | - | 6,165 |
| Sporting Winners Wheelchair Basketball | - | 60,499 | (60,499) | - | - |
| Sporting Winners Boccia | - | 21,777 | (21,777) | - | - |
| Sporting Winners Para Snow | - | 3,722 | (3,722) | - | - |
| Sporting Clubs Wheelchair Basketball | - | 19,909 | (19,915) | 6 | - |
| Sporting Clubs Boccia | - | 19,624 | (19,848) | 224 | - |
| Athlete Investment Programme | - | 9,000 | (9,000) | - | - |
| ABC – Inclusive Sports & Recreation | - | 51,043 | (53,700) | 2,657 | - |
| Every Body Active (Belfast) | - | 14,436 | (14,510) | 74 | - |
| Every Body Active (Antrim & N'Abbey) | - | 11,227 | (10,591) | - | 636 |
| | <u>166,778</u> | <u>211,237</u> | <u>(273,678)</u> | <u>2,961</u> | <u>107,298</u> |

| Unrestricted funds | 1 April 2019 | Income | Expenditure | Transfers | 31 March 2020 |
|---------------------------|-------------------------|----------------|--------------------|------------------|--------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 175,231 | 463,141 | (444,244) | 8006 | 202,134 |
| Designated funds | 35,039 | - | - | (12,016) | 23,023 |
| | <u>210,270</u> | <u>463,141</u> | <u>(444,244)</u> | <u>(4,010)</u> | <u>225,157</u> |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of charitable funds *(cont'd...)*

| Restricted funds | 1 April 2019 | Income | Expenditure | Transfers | 31 March 2020 |
|--|-----------------|----------------|------------------|--------------|------------------|
| | £ | £ | £ | £ | £ |
| Sport NI – Capital Equipment Fund | 215,913 | - | (57,708) | - | 158,205 |
| DfC – Equipment Fund | - | 43,000 | (34,427) | - | 8,573 |
| Sporting Winners Wheelchair Basketball | - | 72,412 | (72,412) | - | - |
| Sporting Winners Boccia | - | 30,111 | (30,111) | - | - |
| Sporting Winners Para Snow | - | 1,196 | (1,196) | - | - |
| Sporting Clubs Wheelchair Basketball | - | 20,500 | (20,500) | - | - |
| Sporting Clubs Boccia | - | 20,500 | (20,500) | - | - |
| Athlete Investment Programme | - | 3,000 | (3,000) | - | - |
| ABC – Inclusive Sports & Recreation | - | 26,000 | (29,641) | 3,641 | - |
| Every Body Active (Belfast) | - | 30,000 | (30,000) | - | - |
| Poolpod Project | - | 59,991 | (60,360) | 369 | - |
| | <u>215,913</u> | <u>306,710</u> | <u>(359,855)</u> | <u>4,010</u> | <u>166,778</u> |

22. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 |
|--|-----------------------|---------------------|------------------------|
| | £ | £ | £ |
| Tangible fixed assets | 152,521 | 106,431 | 258,952 |
| Current assets | 286,901 | 867 | 287,768 |
| Creditors due in less than one year | (104,783) | - | (104,783) |
| Creditors due after more than one year | (61,996) | - | (61,996) |
| Net assets | <u>272,643</u> | <u>107,298</u> | <u>379,941</u> |

23. Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

24. Related parties

Disability Sport NI Ltd is the parent company and the only member of Live Active Enterprises NI C.I.C and therefore is a related party. The company has not prepared consolidated accounts in accordance with the Companies Act 2006 Section 405, on the grounds that the inclusion of its subsidiary, Live Active NI C.I.C is not material for the purposes of giving a true and fair view.

At 31 March 2021, Live Active NI C.I.C owed £24,767 (2020: £9,944) to the Charity and the Charity owed £19,575 (2020: Nil) to Live Active Enterprises NI C.I.C.

During the year, the Charity recharged costs totalling £36,206 (2020: £25,122) to Live Active Enterprises NI C.I.C and charged costs totalling £49,677 (2020: Nil) by Live Active Enterprises NI C.I.C.

25. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

26. Prior year adjustments

The restricted and unrestricted fund balances have been adjusted to reflect a change in allocation of funds from the prior year. The overall reserves level has not changed but work has been carried out to ensure funds are correctly allocated.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

31 March 2021

| INCOME | 2021 | | 2020 | |
|--|---------|----------------|---------|----------------|
| | £ | £ | £ | £ |
| Donations and Legacies | | | | |
| <i>Donations:</i> | | | | |
| Corporate Donations | 2,500 | | 25,500 | |
| School Donations | 250 | | 618 | |
| General Donations | 3,071 | | 6,448 | |
| Sponsorship | - | | 2,250 | |
| | | 5,821 | | 34,816 |
| Charitable Activities | | | | |
| <i>Sport NI Grants:</i> | | | | |
| Core Grant | 372,539 | | 240,000 | |
| Athlete Investment Programme | 9,000 | | 3,000 | |
| Sporting Winners Wheelchair Basketball | 60,499 | | 72,412 | |
| Sporting Winners Boccia | 21,777 | | 30,111 | |
| Sporting Winners Para Snow | 3,722 | | 1,196 | |
| Sporting Clubs Wheelchair Basketball | 19,909 | | 20,500 | |
| Sporting Clubs Boccia | 19,624 | | 20,500 | |
| Capital Equipment Fund | - | | 94,693 | |
| Craigavon Project | - | | 118 | |
| | | 507,070 | | 482,530 |
| <i>Other Grants:</i> | | | | |
| DfC – Equipment Fund | - | | 43,000 | |
| Every Body Active (Belfast) | 14,436 | | 32,500 | |
| Events programme | - | | 4,645 | |
| ABC – Inclusive Sports & Recreation | 50,212 | | 27,903 | |
| Boccia Championships | - | | 3,850 | |
| Every Body Active (Antrim & N'Abbey) | 11,227 | | - | |
| | | 75,875 | | 111,898 |
| <i>Training Income:</i> | | | | |
| Sainsburys Active Kids | 15,500 | | 15,500 | |
| Other training income | 435 | | 26,352 | |
| | | 15,935 | | 41,852 |
| <i>Other Charitable Income:</i> | | | | |
| Participant fees | 3,339 | | 8,448 | |
| ISF / Access & Inclusion | 22,400 | | 8,000 | |
| Miscellaneous charitable income | 1,544 | | 840 | |
| | | 27,283 | | 17,288 |
| Carried forward... | | 631,984 | | 688,384 |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

31 March 2021

| INCOME (<i>cont'd...</i>) | 2021 | | 2020 | |
|---------------------------------|---------------|----------------|--------|---------|
| | £ | £ | £ | £ |
| Brought forward | | 631,984 | | 688,384 |
| Other Trading Activities | | | | |
| Progressive Building Society | 60,000 | | 61,065 | |
| Rental Income | 3,750 | | 7,980 | |
| Live Active NI | 10,000 | | 12,000 | |
| | | 73,750 | | 81,045 |
| Investments | | | | |
| Interest received | 416 | | 422 | |
| | | 416 | | 422 |
| TOTAL INCOME | | 706,150 | | 769,851 |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

31 March 2021

| EXPENDITURE | 2021 | | 2020 | |
|---|---------|----------------|---------|----------------|
| | £ | £ | £ | £ |
| Expenditure on raising funds | | | | |
| Fundraising costs | 306 | | 334 | |
| | | 306 | | 334 |
| Expenditure on charitable activities | | | | |
| <i>Staff Costs:</i> | | | | |
| Wages and salaries | 420,598 | | 398,712 | |
| Employers NIC | 37,199 | | 32,633 | |
| Pension costs | 23,725 | | 22,696 | |
| Travel and subsistence | 2,076 | | 19,089 | |
| Training | 1,305 | | 3,378 | |
| Recruitment | 600 | | - | |
| | | 485,503 | | 476,508 |
| <i>Premises Expenses:</i> | | | | |
| Rent and rates | 15,095 | | 18,354 | |
| Heat and light | 2,082 | | 4,991 | |
| Repairs and maintenance | 5,670 | | 6,187 | |
| Equipment costs | 593 | | 945 | |
| Telephone and IT | 32,573 | | 8,857 | |
| | | 56,013 | | 39,334 |
| <i>Finance Costs:</i> | | | | |
| Loan interest | 3,279 | | 4,183 | |
| Bank charges | 140 | | 169 | |
| | | 3,419 | | 4,352 |
| Carried forward... | | 545,241 | | 520,500 |

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

31 March 2021

| EXPENDITURE (<i>cont'd...</i>) | 2021 | | 2020 | |
|---|----------------|-----------------|---------|-----------------|
| | £ | £ | £ | £ |
| Brought forward | | 545,241 | | 520,500 |
| Expenditure on charitable activities | | | | |
| <i>Other Charitable Expenditure:</i> | | | | |
| Activities and project management | 72,805 | | 73,156 | |
| Sports equipment | 5,585 | | 104,326 | |
| Insurance | 8,258 | | 7,992 | |
| Volunteer costs | - | | 663 | |
| Advertising, PR & Promotion | 9,125 | | 6,834 | |
| Memberships and subscriptions | 1,904 | | 1,061 | |
| Vehicle expenses | 2,171 | | 6,526 | |
| Print, post and stationery | 1,188 | | 2,609 | |
| Depreciation | 68,323 | | 67,566 | |
| Audit, legal and professional fees | 4,021 | | 3,412 | |
| Bad debt | - | | 1,997 | |
| Provision for bad debt | (1,468) | | 5,963 | |
| General expenses | 991 | | 1,466 | |
| | | 172,903 | | 283,571 |
| TOTAL EXPENDITURE | | 718,144 | | 804,099 |
| NET INCOME / (EXPENDITURE) | | (11,994) | | (34,248) |
