

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Report and Financial Statements

31 March 2026

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 2026

	Page
Trustees' Annual Report (incorporating the Director's Report)	1
Independent Auditor's Report to the Members	25
Statement of Financial Activities (including Income and Expenditure account)	29
Statement of Financial Position	30
Statement of Cash Flows	31
Notes to the Financial Statements	32

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

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 2026.

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 Patrick Marshall – Chair Mr James Rose – Vice-Chair Ms Barbara Jill Poots Mr Greg Yarnall Ms Nicola Woods Mr David Cowan (resigned Jan 2026) Mr Barry Shannon (resigned Jan 2026)
Company secretary	Mr Kevin O'Neill
Senior Staff	Mr Kevin O'Neill – Chief Executive Mr Aubrey Bingham – Community Sport Manager Ms Rhian McCarroll – Performance Pathways Manager Mr Alan Crooks – Performance Pathways Manager (Maternity Cover) Ms Sonia Langasco – Communications and Services Manager
Accountants	Connon Associates Limited Chartered Accountants Ecos Centre Broughshane Road Ballymena, BT43 7QA
Auditor	Finegan Gibson Ltd Chartered Accountants & Statutory Auditors Causeway Tower 9 James Street South Belfast, BT2 8DN
Bankers	Danske Bank Small Business PO Box 183 Donegall Square West Belfast, BT1 6JS

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

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 active recreation.

We believe that every disabled person has the right to participate in all aspects of life and are committed to building a more inclusive society where disabled people 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 133 member groups made up of disability and mainstream sports organisations and clubs, disability charities and 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 participate and excel in their chosen sport. In addition, we have lead responsibility for the development of the Paralympic sports of Wheelchair Basketball and Boccia in Northern Ireland.

We have also developed a strong partnership with our main funder Sport Northern Ireland and continue to work with them, the Department for Communities, other government departments and local authorities to develop and implement programmes designed to reduce the underrepresentation of disabled people in sport and active recreation.

Our vision for the future is - an inclusive society where disabled people are fully involved and engaged in sport and active recreation.

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

Our Strategic Outcomes are -

- More disabled people adopting and sustaining participation in sport and active recreation leading to improved health and wellbeing.
- More disabled people achieving sporting success at the highest level in their chosen sport.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

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 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.

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

The Chief Executive Officer (CEO), 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 Performance Pathways Manager, Community Sport Manager and Communications and Services 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 2026

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 relevant documents including the Strategic Plan and most recent annual Impact Report.

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 was 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.

On the recommendation of the Board of the C.I.C and following approval by the Board of Disability Sport NI the company ceased trading on 14 November 2024 and filed for closure with Companies House. The company was subsequently formally dissolved on 1st July 2025.

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 second of Disability Sport NI's four year Strategic Plan covering the 2024-2028 period. Over the period of the plan the charity has five strategic priorities as listed below:

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

Strategic Priority 1: More Local Sports and Active Recreation Opportunities

To improve the health and wellbeing of disabled and inactive people by encouraging and supporting the development of local sports and recreation opportunities across Northern Ireland.

Strategic Priority 2: More Inclusive Player Pathways

To lead the development of more inclusive player pathways which give disabled people the opportunity to participate, compete and excel in their chosen sport.

Strategic Priority 3: More Inclusive Sports Facilities, Stadia and Outdoor Places

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

Strategic Priority 4: Improved 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, through the delivery of inclusive training and by advocating for more inclusive opportunities.

Strategic Priority 5: Enhanced Governance and Income Generation

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

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

For each of the charity's five strategic priorities a summary of the main achievements during the year have been provided below:

Strategic Priority 1: More Local Sports and Active Recreation Opportunities

To improve the health and wellbeing of disabled and inactive people by encouraging and supporting the development of local sports and recreation opportunities across Northern Ireland.

Key Achievements

During the year, Disability Sport NI continued to deliver an extensive programme of inclusive community sport and active recreation opportunities across Northern Ireland in partnership with district councils, disability organisations, schools, sports clubs and community groups.

Across its community participation programmes, the charity delivered 18,935 participation opportunities, benefiting 4,278 unique disabled participants and contributing to improved health and wellbeing.

The charity also delivered a comprehensive programme of community events, club development initiatives and an outdoor recreation project, all designed to increase participation in sport and physical activity while creating sustainable opportunities for lifelong involvement.

A summary of the charity's community participation programmes delivered during the year is provided below:

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

1.1 NI Wide Community Participation Programme

The charity continued to deliver its Northern Ireland wide community participation programme through the work of the Regional Development Officer and Community Sport staff, supported by funding from Progressive Building Society.

The programme involved the delivery of a wide range of inclusive sports and recreation opportunities across Northern Ireland, many of which were linked to the Disability Sports Equipment Hubs previously established by the charity within each of Northern Ireland's eleven District Council areas.

Throughout the year 10,015 participation opportunities were delivered to 2,750 unique participants through a varied programme of activities including inclusive walking, adapted cycling, boccia, pickleball, multi-sport sessions, inclusive fitness activities and community-based physical activity programmes. New initiatives introduced during the year included four-week multi-sport activity programmes delivered within the Newry, Mourne and Down and Derry City and Strabane District Council areas, further increasing opportunities for disabled people to participate closer to home.

The programme continued to demonstrate the important role community-based sport and active recreation plays in improving physical health, mental wellbeing, confidence and social connectedness amongst disabled people.

1.2 Armagh City, Banbridge and Craigavon (ABC) Borough Council Partnership

Through a long-standing partnership with ABC Borough Council, the charity currently delivers the following two community participation programmes in the area:

1.2.1 The Inclusive Sport and Leisure Project: The Inclusive Sport and Leisure Project, delivered by the charity's Inclusive Sport and Leisure Officer, provided 2,978 participation opportunities to 891 unique disabled participants, significantly exceeding the annual participation target.

The programme included a wide variety of weekly inclusive activities including adapted cycling, boccia, multi-sport sessions, sensory programmes, inclusive gym sessions and summer activity schemes. During the second half of the year several new initiatives were introduced including an Autism in Sport programme, an Inclusive Teen Gym initiative and an Indoor Winter Cycling programme, helping to further diversify opportunities available for disabled participants throughout the Borough.

1.2.2 GOGA in Action Project: The GOGA in Action Project, delivered by the charity's Active Recreation Officer, continued to build upon the legacy of the original Get Out Get Active programme by promoting health-focused physical activity opportunities for disabled people and those with long-term health conditions.

During the year the project delivered 5,786 participation opportunities involving 637 unique participants, again exceeding annual targets.

Activities included a range of health and wellbeing programmes, mental health fitness sessions, summer schemes and inclusive physical activity initiatives. New weekly Aqua Aerobics and Buggy Fit sessions introduced during the second half of the year proved particularly successful, providing additional opportunities for participants to become more physically active within supportive and inclusive environments.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

1.3 Community Events Programme – Northern Ireland Wide

The charity continued to organise and support an extensive programme of community sporting events throughout Northern Ireland during the year, working in partnership with member groups, schools, governing bodies of sport and disability organisations.

A total of fourteen community events involving twenty-seven member groups and schools were organised during the year. These events provided enjoyable participation and competition opportunities while also encouraging social inclusion and raising awareness of disability sport.

The events included:

- Swim Ulster Disability Open Swimming Championships, Lagan Valley LeisurePlex, Lisburn.
- Multi-Sports Event for Children with Limb Loss, South Lake Leisure Centre.
- Junior Paralympic Fun Day, Omagh.
- RNIB Boccia Competition, Cookstown Leisure Centre.
- Versus Arthritis Boccia Competition, Craigavon.
- Three Special Schools Boccia Competitions held in Craigavon, Antrim & Derry~Londonderry.
- Two Special Schools New Age Kurling Competitions held in Belfast and Craigavon.
- Sports Hall Athletics Competition.
- Two Department for Communities Celebration of Sport Events held in Belfast and Lisburn.

Participation within these events formed part of the overall participation figures achieved through the charity's wider community participation programme.

1.4: Club Support Programme and Awards

Supporting mainstream sports clubs to become more inclusive of disabled people remained a key area of the charity's work throughout the year.

The charity worked directly with fourteen mainstream sports clubs across Northern Ireland, providing practical advice, mentoring and inclusive sport training to help them develop more welcoming and accessible environments for disabled participants.

Support was delivered across a diverse range of sports, including football, rugby, rowing, paddle sports, cricket, bowling, angling, target shooting, tennis, judo and Gaelic games.

Through the programme, clubs were supported to review their existing provision, identify barriers to participation and implement more inclusive practices, laying the foundations for increased participation by disabled people in the years ahead.

The charity continued to recognise and celebrate best practice during the 2025-26 reporting period through its annual Inclusive Club Awards.

During the year, **Coalisland Fianna GFC** received the **Mainstream Inclusive Club Award** in recognition of its commitment to providing inclusive sporting opportunities, while **Portadown Panthers Tag Rugby Club** received the **Disability Sports Club Award**.

Both awards were presented at the Disability Sport NI Annual General Meeting, held at the Dunsilly Hotel, Antrim, on 30 September 2025.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

1.5 Progressive Club Support Programme

This programme involved the allocation of small development grants of £500, funded by Progressive Building Society, to the following 16 member groups/clubs:

- Bangor Bulls Wheelchair Basketball Club
- Antrim Boccia Club
- Bangor Boccia Club
- NI Polio Fellowship
- Glenravel GAC
- Portadown Panthers Tag Rugby Club
- South West Storm Wheelchair Basketball Club
- Craigavon Lakers Wheelchair Basketball Club
- BC Werewolves Wheelchair Basketball Club
- Lightning PFC, Trailblazers Powerchair FC
- Causeway Crushers Powerchair FC
- NI Disability Darts
- Brain Injury Foundation
- Belfast Lough Sailability
- Lisburn Special Olympics Badminton.

1.6: All Out Trekking (AOT)

The charity continued to deliver its innovative All Out Trekking programme, enabling disabled people and their families to experience countryside trails and forest environments using a fleet of specially adapted all-terrain electric mobility vehicles and bikes at Gosford Forest Park, County Armagh.

Preparatory work undertaken during the spring included maintenance of the all-terrain vehicles, refurbishment of base facilities and additional guide training before the summer programme commenced.

The 2025 programme was delivered throughout July and August and involved 156 disabled participants, exceeding the annual participation target.

Participants represented a diverse range of disabilities including people with physical disabilities, multiple sclerosis, visual impairment, learning disabilities, acquired brain injury, autism and mental health conditions.

As in previous years, participant feedback remained extremely positive, with many highlighting the opportunity to independently experience woodland trails and natural environments alongside friends and family—experiences which would otherwise not have been accessible to them.

The continued success of the programme demonstrates the important contribution inclusive outdoor recreation can make towards improving physical activity levels, confidence, independence and overall wellbeing amongst disabled people.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

1.7 Vision Sport Ireland and RNIB Northern Ireland Shared Island Sport Report

During the year, the charity contributed to the development of the Shared Island Sport Report, led by Vision Sport Ireland and RNIB and funded through the Department of Foreign Affairs' Shared Island Fund (Republic of Ireland).

Launched in Belfast on 26 March 2026, the report provides the first comprehensive insight into the physical activity and sport participation of blind and partially sighted people across Northern Ireland and the Border Counties. Its findings highlight the significant barriers faced by people with sight loss and identify practical actions to increase participation and improve access to sport and active recreation.

Disability Sport NI welcomed the publication of the report, which reinforces the findings of the charity's ongoing All Equal All Active campaign that disabled people are significantly less likely to participate in sport and physical activity. The charity will work with partners to use the report's recommendations to inform the development of new and improved sport and recreation opportunities for people with sight loss.

To support this work, Disability Sport NI has joined a multi-agency implementation group that will consider how best to deliver on the report's recommendations and help drive lasting improvements in participation opportunities for people with sight loss.

Strategic Priority 2: More Inclusive Player Pathways

To lead the development of more inclusive player pathways which give disabled people the opportunity to participate, compete and excel in their chosen sport.

Key Achievements

Disability Sport NI continued to work in partnership with Governing Bodies of Sport and national performance organisations to strengthen sports performance pathways for disabled people in Northern Ireland.

Significant progress was achieved during the year through the continued development of the charity's Inclusive Sport Award accreditation scheme and the ongoing delivery of the Sport NI funded Wheelchair Basketball and Boccia development programmes. The charity also continued to represent Northern Ireland on key UK performance sport bodies, ensuring that talented athletes were supported to access national and international development opportunities.

A summary of the main programmes delivered during the year is provided below:

2.1 Inclusive Sport Award

The Inclusive Sport Award (ISA) is Disability Sport NI's accreditation scheme designed to encourage and support Governing Bodies of Sport to create inclusive sporting environments for disabled people.

During the year the charity continued to implement the revised three-stage accreditation framework introduced during the previous reporting period. The scheme supports Governing Bodies of Sport to review existing policies, programmes and practices before developing action plans that improve participation opportunities and performance pathways for disabled people.

By the end of the year fourteen Governing Bodies of Sport were actively engaged in the Inclusive Sport Award Accreditation Scheme, successfully achieving the annual target.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

Five Governing Bodies completed the first stage of the accreditation process (COMMIT) and presented evidence of their progress to Disability Sport NI during February and March 2026.

The five Governing Bodies achieving the 'COMMIT' level were:

- Ulster Rugby
- Ulster GAA
- British Gymnastics Northern Ireland
- Athletics Northern Ireland
- RYA Northern Ireland

The remaining Governing Bodies continued to work through the accreditation framework with support and guidance from Disability Sport NI staff, whilst discussions also commenced with additional sports regarding future involvement in the programme.

The continued expansion of the scheme represents another important step towards ensuring that disabled people have greater opportunities to participate, compete and progress within mainstream sport.

2.2 Wheelchair Basketball Programme

Key Achievements

Disability Sport NI continued to deliver the Wheelchair Basketball Development Programme as the recognised Governing Body for the sport in Northern Ireland through investment provided under Sport NI's Sport Systems Investment in Governing Bodies (SSIGB) programme.

The programme continues to provide disabled people with opportunities to participate in wheelchair basketball at a level appropriate to their ability, ranging from introductory participation through to national and international competition.

The Wheelchair Basketball programme delivered significant progress across participation, club development, workforce, competition and performance. Junior participation opportunities expanded, clubs and volunteers received enhanced support, the NI Wheelchair Basketball League continued to grow, and both the Northern Ireland Academy Men's and Women's teams provided valuable national-level competition within the British Wheelchair Basketball performance pathway. Athletes achieved notable international success while preparations for the 2026 Commonwealth Games qualification campaign advanced significantly.

A detailed summary of activity undertaken throughout the year is provided below:

2.2.1 Wheelchair Basketball Retention and Growth

Junior Development

- Continued to support five established junior clubs, while working with BC Werewolves and Craigavon Lakers to establish new junior sections.
 - Delivered four junior competition days, engaging up to 19 young players using age and ability appropriate formats with adapted rules and small-sided games.
 - Introduced a new Junior Competition Handbook and consulted clubs, coaches and parents to shape future competition formats.
-

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

- Delivered taster sessions and presentations in partnership with schools, universities, health services and disability organisations to raise awareness and recruit new participants.
- Increased coaching capacity through Level 2 coaching qualifications and continued volunteer development across clubs.
- Produced two development insight resources to support club growth and sustainability.

Senior Development

- Successfully delivered the NI Wheelchair Basketball League, including seven league gamedays, league finals and the annual 3x3 Cup.
- Completed a comprehensive review of league rules, governance and competition structures, producing an updated league handbook for the new season.
- Continued regular engagement with clubs through governance support, annual consultation meetings and ongoing club development.
- Expanded the workforce through Level 2 coaching, referee education and table official training, supported by British Wheelchair Basketball (BWB).
- Strengthened partnerships with British Wheelchair Basketball, Basketball England and IWBF to support league development, officiating standards and future player classification.
- Maintained strong promotion of the league through social media and recognised volunteers through annual club and official awards.
- Secured continued sponsorship from Perennials while beginning succession planning for future sponsorship opportunities.

2.2.2 Wheelchair Basketball Performance Pathway (Medals and More)

Athlete and Team Development

- Continued to provide individual athlete support through performance planning, one-to-one mentoring and Sport NI Institute services across strength and conditioning, nutrition, psychology, physiotherapy and performance analysis.
 - Northern Ireland Academy Men competed throughout the British Wheelchair Basketball Division One (North) season, providing athletes with regular high-performance competition against leading clubs from across Britain. The squad completed a condensed fixture programme to align with preparations for the Commonwealth Games 3x3 qualification campaign while continuing to develop athletes within the national performance pathway.
 - Northern Ireland Academy Women continued to develop through national competition and, following strategic review, focused on a programme of high-quality friendly fixtures rather than entering the Women's Premier League. This approach provided greater flexibility to prioritise 3x3 preparation and individual athlete development ahead of the Commonwealth Games qualification process.
 - Established the U18 NI Academy, creating a clear progression route for emerging athletes and
-

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

supporting player classification and long-term talent development.

- Continued comprehensive athlete support through Individual Athlete Plans (IAPs), regular one-to-one reviews and tailored support based on each athlete's stage of development.

International Success

- James MacSorley and Katie Morrow won European Championship Silver Medals representing Great Britain.
- James continued his professional career in Spain and became Head Coach of his club in Bilbao.
- Laura McEvoy signed for Cardiff Met University in the Women's Premier League and progressed through the Great Britain development pathway.
- Ronan Duffy advanced through the Great Britain U23 selection process, progressing beyond the initial squad selection.
- Conn Nagle continued his professional development with Getafe in Spain while remaining involved with Great Britain senior training camps.
- Nathan McCabe remained within the Great Britain U23 programme, competing for the NI Academy while continuing his long-term development.

Commonwealth Games Programme

- Continued preparations for the 2026 Commonwealth Games qualification campaign, delivering regular 3x3 performance camps, domestic and international competition opportunities, and athlete selection activities.
- Hosted the Celtic/Home Nations Cup in Northern Ireland in partnership with the Home Nations, supporting athlete IWBF classification ahead of qualification.
- Completed planning and selection processes for the IWBF European Zonal Qualifier, including athlete selection policy, competition logistics and performance preparation.

2.2.3 Wheelchair Basketball Club Person of the Year Award

The Club Person of the Year Award was presented to **Sarah Beattie** of the **Knights Wheelchair Basketball Club** in recognition of her outstanding commitment and contribution to the club. As a dedicated committee member, Sarah plays a pivotal role behind the scenes, overseeing key administrative and operational functions including financial management, venue bookings, training logistics and officiating. She was also instrumental in organising the club's successful 35th Anniversary celebrations. In addition, Sarah is a passionate advocate for junior and development players, providing invaluable support to help nurture the next generation of wheelchair basketball athletes and ensure the continued growth and sustainability of the sport.

The award was presented at the Disability Sport NI Annual General Meeting, held at the Dunsilly Hotel, Antrim, on 30 September 2025.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

2.3 Boccia Programme

Key Achievements

Disability Sport NI continued to deliver the Boccia Development Programme as the recognised Governing Body for the sport in Northern Ireland, supported through Sport NI's Sport Systems Investment in Governing Bodies (SSIGB) programme.

Throughout the year, Disability Sport NI implemented the Boccia Development Plan, strengthening club development, participation, competition, workforce and the performance pathway, while commencing work on a new five-year development plan (2026–2031).

The programme delivered continued growth across community and school participation, expanded competitive opportunities, and enhanced coach and volunteer development to support the long-term sustainability of the sport. The NI Academy continued to provide a clear pathway for talented athletes, supporting success at national and international level, while the successful hosting of both the UK Boccia Championships and the DSNi Challenger further strengthened Northern Ireland's reputation as a leading host of major boccia events.

The programme continues to provide meaningful participation, competition and performance opportunities for people with higher levels of physical impairment, enabling athletes to progress from grassroots participation through to elite international competition. A detailed summary of activity undertaken throughout the year is provided below:

2.3.1 Boccia Retention and Growth

Club and Participation Development

- Continued to support six affiliated boccia clubs across Northern Ireland, while progressing plans to relaunch Larne Boccia Club and establish a new programme in the Omagh/Fermanagh & Omagh Council area.
- Successfully delivered the 2025/26 domestic competition programme, including three Individual Open Competitions, the NI Pairs League and preparations for the NI Championships. The programme engaged over 30 individual players, nine pairs teams and 25 athletes, providing regular competitive opportunities across the season.
- Continued to promote boccia through community engagement events, disability organisations, universities and health partners, increasing awareness of opportunities for disabled people to participate in the sport.
- Delivered the Schools Boccia Project, training staff from 14 schools through Boccia Leaders Awards, providing each school with equipment to establish sustainable boccia programmes and supporting the delivery of schools competitions across Northern Ireland.
- Progressed the production of a new 'Get Into Boccia' promotional campaign, designed to increase participation and raise the profile of the sport.

Workforce Development

Continued to strengthen the boccia workforce through coach education, safeguarding, officiating and timer training.

Supported volunteers to complete Level 1 coaching qualifications, while providing safeguarding training and practical development opportunities through the competition programme and major events.

Continued investment in coach development saw Northern Ireland coaches participate in the Boccia UK Coach Advance Programme, strengthening the quality of coaching available across both participation and performance pathways.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

2.3.2 Boccia Performance Pathway (Medals and More)

NI Academy

- Continued to deliver the NI Boccia Academy, providing monthly training sessions, residential camps, individual coaching and multidisciplinary support through strength and conditioning, nutrition and performance services.
- Introduced enhanced Tier 1 and Tier 2 athlete development days alongside regular one-to-one coaching, strengthening the pathway for developing athletes.
- Continued to identify and develop new talent through the Belfast Boccia Academy, schools programmes and community taster sessions.

Competition and Athlete Development

- Northern Ireland athletes represented the country at major national and international competitions, including the European Championships, Scottish Open, Irish Championships, UK Championships, DSNi Challenger and British Boccia National League.
- Scott Cromie continued to progress through the Boccia Ireland performance pathway, winning national titles, receiving development camp invitations and achieving podium finishes throughout the season.
- Robyn McBride represented Ireland at the European Championships before announcing her retirement from international competition, while Claire Taggart also retired following an outstanding international career.
- Northern Ireland athletes achieved multiple medal-winning performances across domestic competitions, including gold, silver and bronze medals at the Scottish Open, Irish Championships, DSW Team & Pairs Championships and the DSNi Challenger.

Major Event Delivery

- Successfully hosted the UK Boccia Championships at Antrim Forum, welcoming athletes, officials and volunteers from across England, Scotland, Wales and Northern Ireland, supported by funding from Boccia UK, Sport NI, Progressive Building Society and Antrim & Newtownabbey Borough Council.
- Successfully delivered the DSNi Challenger 2026, becoming the first UK event to include Team & Pairs competition alongside Individual competition, providing valuable international competition and athlete classification opportunities while showcasing Northern Ireland's ability to host major boccia events.

2.3.4 Boccia Club Person of the Year Award

The Boccia Club Person of the Year Award was presented to **Jayne Milligan** in recognition of her exceptional commitment and contribution to the development of boccia in Northern Ireland. Jayne began her involvement with Bangor Boccia Club as both a player and volunteer coach and, following an increase in club membership, also took on a committee role to support the club's continued growth. As a current member of the NI Boccia Academy, Jayne brings a wealth of experience and expertise to the sport, which she generously shares with new and aspiring players. Her dedication, leadership and willingness to support others have made a significant contribution to the development of both her club and the wider boccia community.

The award was presented at the Disability Sport NI Annual General Meeting, held at the Dunsilly Hotel, Antrim, on 30 September 2025.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

2.4 Representation on Performance Sport Organisations

Disability Sport NI continued to maintain strong working relationships with key UK performance sport organisations throughout the year, ensuring that talented athletes from Northern Ireland remain connected to national performance pathways.

The charity continued to engage regularly with the British Paralympic Association, British Wheelchair Basketball and Boccia UK through formal committees, working groups and strategic meetings. The charity also strengthened relationships with Paralympics Ireland during the year with a meeting between senior staff to explore future partnership development opportunities.

Performance staff continued to represent Disability Sport NI across a number of national advisory groups including the British Paralympic Association National Paralympic Committee, the BPA Para Talent Forum, the Boccia UK Board, the Boccia UK Pathway Group and the UK Boccia Workforce Group, whilst Wheelchair Basketball staff maintained regular engagement with British Wheelchair Basketball performance personnel.

These partnerships remain critically important in ensuring that talented disabled athletes from Northern Ireland continue to have access to high-quality development programmes, national squads and international competition opportunities.

Strategic Priority 3: More Inclusive Sports Facilities, Stadia and Outdoor Places

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

Key Achievements

Disability Sport NI continued to provide specialist advice, guidance and advocacy throughout the year to encourage the development of sports facilities, stadia and outdoor places that are inclusive of disabled people.

Working in partnership with the charity's contracted disability access consultant, sports facility operators, local authorities and design professionals, the organisation continued to promote best practice in accessible design through its technical guidance documents, Inclusive Sports Facility (ISF) Accreditation Scheme and ongoing planning consultation process.

A summary of the main activities delivered during the year is provided below:

3.1 Disability Access Design and Management Guidelines

The charity continued to promote its suite of Disability Access Design and Management Guidelines, which provide practical advice and technical guidance to organisations involved in the planning, design, construction and management of sports facilities and outdoor recreation environments.

Planning applications relating to sports and leisure developments across Northern Ireland were reviewed on a monthly basis throughout the year to identify projects where Disability Sport NI's expertise and guidance could assist developers in achieving higher standards of accessibility and inclusion.

During the reporting period, 91 planning applications were reviewed, with 78 letters issued to relevant organisations encouraging them to adopt the charity's accessibility guidance and consider working

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

towards Inclusive Sports Facility Accreditation where appropriate.

This proactive approach continues to ensure that accessibility is considered at the earliest stages of sports facility development, helping to reduce barriers for disabled people and promote inclusive design as standard practice across Northern Ireland.

3.2 Inclusive Sport Facility Accreditation (ISF)

The charity continued to manage and promote its Inclusive Sports Facility Accreditation Scheme, which recognises sports facilities that demonstrate excellence in the design, development and management of accessible sports environments.

Working closely with the charity's contracted access consultant, three facilities continued to progress towards achieving ISF Accreditation during the year:

- Ballycastle Leisure Centre
- Down GAA Regional Sports and Community Hub
- Newry Leisure Centre

In addition, Disability Sport NI continued to provide specialist advice to sports facility development projects seeking to achieve Inclusive Sports Facility standards without formally entering the accreditation scheme. This included working on accessibility improvements to Melvin Sports Complex, Strabane which were completed during the year and ongoing improvements to Mid Ulster Sports Arena, Cookstown.

The charity also continued to engage with the Department for Communities regarding the Northern Ireland Football Fund, promoting the use of Disability Sport NI's Accessible Stadia Guidelines and supporting discussions regarding the charity's future advisory role within the programme.

In addition, the Chief Executive gave a presentation at the SAPCA (Sports and Play Construction Association) conference in Ballymena during the year to promote accessible sports facilities and the Inclusive Sport Facility (ISF) Accreditation Scheme.

3.3 Guide 5. Accessible Outdoor Places Design Guide

During the year, the charity completed a revised edition of its Guide 5: Accessible Outdoor Places Design Guide, incorporating updated examples of good practice, current statutory requirements, and revised images and technical illustrations.

The guide provides practical design guidance for planners, designers, land managers and site operators to support the creation and management of outdoor recreation environments that are accessible, inclusive and welcoming for disabled people. By promoting inclusive design and helping to remove physical barriers, the guide aims to increase opportunities for disabled people to participate in outdoor recreation and enjoy the associated health and wellbeing benefits.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

Strategic Priority 4: Improved 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, through the delivery of inclusive training and by advocating for more inclusive opportunities.

Key Achievements

Disability Sport NI continued to advocate for greater inclusion of disabled people through its All Equal All Active campaign, engaging with government departments, local councils and health partners to influence policy and increase inclusive participation opportunities. Alongside this, the charity expanded its digital marketing and promotion of disability sport, increasing opportunities listed on the Active Living No Limits website from 233 to 306. A total of 46 training and education courses were delivered to 812 participants, equipping coaches, teachers, volunteers and leisure staff with the skills to provide more inclusive opportunities. The charity also completed the final phase of its Rank Foundation project and continued to measure and demonstrate its impact through an Outcome-Based Accountability framework, publishing annual impact reports and insight pieces to support continuous improvement.

4.1 Advocacy and Lobbying

In response to an unprecedented 18% drop in the number of disabled people in Northern Ireland participating in sport and physical activity over a five year period, the charity launched the 'All Equal All Active' Call to Action in February 2025, during the previous reporting period.

The Call to Action calls on organisations across Northern Ireland to actively tackle the underrepresentation of disabled people in sport and physical activity by addressing five key issues, namely:

- **More Inclusive Opportunities in EVERY Area** – To provide health focused sport and physical activity opportunities for disabled people in EVERY area of Northern Ireland.
- **Active Places and Spaces Accessible to All** – To design, develop and manage accessible sports facilities and outdoor places that are inclusive of disabled people.
- **All Governing Bodies Actively Including Disabled People** – To challenge and support all Governing Bodies of sport to proactively include disabled people in their participation and performance sport programmes.
- **Equal Access to Physical Education** – To ensure equal access to PE and school sport for all disabled children.
- **Better Promotion of Inclusive Opportunities** – To promote the health and social benefits of sport and physical activity to disabled people and to signpost them to quality participation opportunities.

Throughout the year Disability Sport NI continued to promote the All Equal All Active Call to Action campaign, advocating for greater inclusion of disabled people in sport and active recreation.

The Chief Executive engaged directly with senior representatives from a range of organisations, including:

- Fermanagh and Omagh District Council.
 - Western Health and Social Care Trust.
 - Department of Health Regional Disabled People's Health and Social Care Forum.
-

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

- Department for Communities, including Minister Gordon Lyons MLA and senior officials.
- Department of Education, including Minister Paul Givan MLA, in collaboration with the British Paralympic Association.

The campaign messages were well received and generated increased interest among local authorities, health trusts and government departments. The campaign also continued to be promoted through Disability Sport NI's social media channels.

The campaign has already generated several positive outcomes, including:

- A significant increase in opportunities promoted through the Active Living No Limits database.
- Delivery of several local disability sport initiatives by district councils.
- Development of proposals for a Disability Sport Awareness Month in partnership with the Department for Communities and Sport NI to be launched in September 2026.

Collectively, these activities have increased awareness of the significant decline in sports participation among disabled people and laid the foundations for the development of new inclusive sport programmes, partnerships and policy initiatives that are expected to improve participation opportunities over the medium to long term.

4.2 Marketing and Digital Media

A comprehensive range of marketing and social media activities were implemented during the year in support of this strategic priority. Key areas of delivery are provided below:

- The continued promotion of the 'All Equal All Active' Call to Action and related campaign on social media.
- The development and implementation of a social media plan which increased the charity's presence on social media significantly.
- The continued promotion of the 'Active Living No Limits' disability sport opportunities website for Northern Ireland. This resulted in the number of opportunities listed on the site increasing from 233 to 306 opportunities by year end.
- The successful management of information and news on the charity's website and social media channels.
- Promotion of NI Wheelchair Basketball and Boccia Academy programmes.
- The marketing, promotion and delivery of training courses and youth sport challenges.

4.3 Training and Education

Disability Sport NI delivered 46 training courses during the year, benefitting 812 participants. This involved the delivery of a full range of courses and sports challenges designed to give volunteers, coaches, teachers and leisure services staff the knowledge and skills required to better include disabled people in sports and recreation opportunities.

This included the delivery of a number of '5 Star Disability Sport Challenges' which are education based sports challenges designed to increase understanding of disability and challenge negative attitudes and misconceptions about disabled people in primary schools.

Uplift funding was also secured from Sport NI to fully refurbish six specialist sports wheelchairs to support the delivery of the practical element of key training courses.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

4.4 Rank Foundation Training and Engagement Project

The final 6 months of this project were successfully delivered before project funding ended on 10th October 2025. Examples of work delivered include the delivery of the '5 Star Disability Sport Challenge' initiative, the promotion of the 'Club Support Programme' and contributing to the delivery of the training, education and social media programmes.

4.5 Research and Insight

Disability Sport NI uses the 'outcome-based accountability' (OBA) performance management system used by public bodies in Northern Ireland to assess the impact of the charity's work. In line with this performance management system, the charity evaluates each area of its 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 2025-26 financial year the charity used this OBA performance management system to demonstrate its success by producing an annual impact report and a series of OBA based 'Insight Pieces' which focus on different areas of the charity's work.

A range of '**Insight Pieces**' and an annual impact report for the year are available on the Disability Sport NI website www.dsni.co.uk

Strategic Priority 5: Enhanced Governance and Income Generation

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

Key Achievements

Disability Sport NI maintained strong organisational governance by retaining a robust Financial Systems and Controls Assessment (FSCA) rating from Sport Northern Ireland while continuing to review and strengthen its policies and procedures. The charity also represented the interests of disabled people on a range of key national and UK-wide committees, influencing policy and partnership working. The contribution of 120 volunteers, who provided support across the charity's range of programmes remained vital to the successful delivery of the organisation's work throughout the year.

5.1 Governance

Disability Sport NI continued to review and update its policies and procedures on an ongoing basis in line with best practice, maintaining a robust Financial Systems and Controls Assessment (FSCA) rating from Sport Northern Ireland.

5.2 Representation

Disability Sport NI staff continued to positively influence relevant areas of policy development and partnership working by representing the interests of disabled people in Northern Ireland on the following key national organisations and committees during the year:

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

- Active Living: No Limits Forum
- British Paralympics Association National Paralympic Committee (Paralympics GB)
- Boccia UK Board of Directors
- Home Nation Disability Sports Organisations' Chief Executive Officers Forum
- UK Disability Sport and Physical Activity Learning Advisory Group

5.3 Volunteers

Disability Sport NI could simply not deliver its full range of programmes and services without the commitment of a dedicated team of volunteers. During the year 120 volunteers supported the work of the charity. This involved a contribution from three types of volunteers as explained below:

- **Trustees and Honorary Presidents:** 8 volunteers with a range of individual skills required to effectively oversee the governance and strategic direction of the charity.
- **Boccia and Wheelchair Basketball Volunteers:** 94 club volunteers, competition volunteers and player assistants who supported the delivery of our wheelchair basketball and boccia programmes.
- **Community Events Volunteers:** 18 volunteers who supported the delivery of our community events programme.
- Disability Sport NI would like to thank its volunteers for the very important and valuable contribution they continue to make to the work of the charity.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

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

The Trustees believe that the delivery of our charitable work as described in this report satisfies both elements of the public benefit requirement. The direct benefits which flow from this purpose include:

- The development of a more equal and inclusive society in Northern Ireland where more disabled people have the opportunity to participate, compete and excel in sport and recreation at a level of their choice and
- The improved health and wellbeing of people with disabilities.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

FINANCIAL REVIEW

The detailed financial results for the year ended 31st March 2026 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 £1,056,683 (2025: £1,040,357). This includes unrestricted income of £570,355 (2025: £608,992) and restricted income of £486,328 (2025: £431,365).

Expenditure

Total resources expended in the period were £1,034,716 (2025: £984,696). The cost of charitable activities amounted to £1,034,500 (2025: £984,480) and the cost of raising funds amounted to £216 (2025: £216).

Net Movement in Funds

Net incoming resources in the period were £21,967 (2025: £55,661 incoming). Before transfers between funds, this represents a net increase in unrestricted funds of £9,717 (2025: £43,078 increase) and a net decrease in restricted funds of £12,251 (2025: £12,583 increase).

At the end of the reporting period there was £21,309 (2025: none) transferred from restricted to unrestricted funds. £2,169 of this related to the RFC Perennials balance at 31 March 2025 which was transferred to designated funds for WCBB at 31 March 2026 and £19,140 from the Progressive Building Society.

Total charity funds carried forward at 31st March 2026 amounted £510,574 (2025: £488,607).

The balance held in unrestricted funds at the year-end was £504,880 (2025: £473,855). This includes £166,113 that can only be realised by disposing of tangible fixed assets. The Board has designated £57,432 of the charity's unrestricted funds to support the development of the Northern Ireland Boccia League, Wheel Chair Basketball and the All-Out Trekking programme at Gosford Country Park.

The restricted fund balance at the year-end was £5,694 (2025: £14,752).

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

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 £281,336 (2025: £240,784).

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 that newly identified risks, and changes to existing risks, 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 risk listed on the risk register at the end of the 2025-26 financial year was the same as in the previous year:

- Failure to secure sufficient funds from Sport NI to maintain current levels of activity.

This was in the context of a significant delay in securing 'Core Investment Funding' (Core) from Sport NI for the 2024-25 period and the subsequent award of the same level of funding as in the previous year, despite increasing organisational costs, particularly in relation to staff salary and associated costs. There was also concern that funding was only achieved for a one year period (2024-25) as opposed to the previously 'normal' four year cycle of funding.

Although core funding for the current 2025-26 reporting period was not secured until 29th May 2025, two months into the financial year, Disability Sport NI has now received a commitment from Sport NI that funding for the 2026-27 period will be provided in advance of the financial year.

Following ongoing engagement with Sport NI, the outlook has improved. Sport NI has confirmed that funding for 2026-27 will be provided in advance of the financial year, providing greater certainty for organisational planning. The Chief Executive of Sport NI has also reaffirmed the organisation's confidence in Disability Sport NI's governance, leadership and ability to deliver high-quality services, while confirming Sport NI's commitment to progressing towards the reintroduction of multi-year funding arrangements.

This risk continues to be managed and mitigated by:

- Chair and CEO of DSNI to continue to actively engage with Sport NI Chair and Leadership Team around 1) New multi-year funding programme for the 2027- 2031 period 2) Ongoing Sport NI review of its investments in 'disability sport'.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2026

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 29th September 2026 and signed on behalf of the board of Trustees by:

Patrick Marshall (Chair)

DISABILITY SPORT NI LTD

Company Limited by Guarantee

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

Year ended 31 March 2026

Opinion

We have audited the financial statements of Disability Sport NI Ltd (the 'charity') for the year ended 31 March 2026 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 2026 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 2026

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 2026

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 2026

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 FCA (Senior Statutory Auditor)

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

29th September 2026

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Financial Activities (including Income and Expenditure Account)

Year ended 31 March 2026

	Note	Unrestricted Funds £	Restricted funds £	2026 Total Funds £	2025 Total Funds £
Income					
Donations and legacies	5	5,288	-	5,288	4,521
Charitable activities	6	564,222	486,328	1,050,550	975,250
Other Trading activities	7	-	-	-	60,000
Investment income	8	845	-	845	586
Total Income		570,355	486,328	1,056,683	1,040,357
Expenditure					
Expenditure on raising funds		216	-	216	216
Expenditure on Charitable activities	9	560,423	474,077	1,034,500	984,480
Total Expenditure		460,639	474,077	1,034,716	984,696
Net income (expenditure)		9,716	12,251	21,967	55,661
Transfers between funds	20	21,309	(21,309)	-	-
Net movements in funds		31,025	(9,058)	21,967	55,661
Reconciliation of funds					
Total funds brought forward		473,855	14,752	488,607	432,946
Total funds carried forward	21	504,880	5,694	510,574	488,607

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

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 March 2026

	Note	2026 £	£	2025 £	£
Fixed Assets					
Tangible Fixed Assets	14	166,113		183,071	
Current Assets					
Debtor	15	96,568		99,727	
Short term deposits		106		105	
Cash at bank and in hand		387,561		386,149	
		<u>484,235</u>		<u>485,981</u>	
Creditors falling due within one year	16	<u>(129,732)</u>		<u>(158,186)</u>	
Net Current assets			354,503		327,795
Total assets less current liabilities			<u>520,616</u>		<u>510,866</u>
Creditors due after more than one year	17		(10,042)		(22,259)
Net Assets			<u>510,574</u>		<u>488,607</u>
Funds of the charity					
Restricted Funds	20		5,694		14,752
Unrestricted Funds	20		504,880		473,855
Total Charity Funds	21		<u>510,574</u>		<u>488,607</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 29th September 2026 and are signed on behalf of the board by:

Patrick Marshall (Chair)
Trustee

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	21,967	55,661
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	16,957	17,756
Other Interest receivable and similar income	(845)	(586)
<i>Changes in:</i>		
Trade and other debtors	3,159	171,569
Trade and Other creditors	(29,502)	4,924
Cash generated from operations	11,737	249,324
Interest received	845	586
Net cash from operating activities	<u>12,582</u>	<u>249,910</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	-
Net cash flow from investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Repayment of bank loan	(11,168)	(10,224)
Net cash flow from financing activities	<u>(11,168)</u>	<u>(10,224)</u>
Net increase in cash and cash equivalents	1,413	239,686
Cash and cash equivalents at beginning of the year	<u>386,254</u>	<u>146,568</u>
Cash and cash equivalents at end of the year	<u>387,667</u>	<u>386,254</u>

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2026

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 2026

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 2026

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
Fixtures and Fittings	-	15% straight line
Sports Equipment	-	20% to 33.33% straight line
Office Equipment	-	20% to 33.33% 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 2026

3. Accounting policies *(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 2026

3. Accounting policies *(continued)*

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 2026

5. Donations and Legacies	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Donations	5,288	-	5,288
	5,288	-	5,288

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations	4,521	-	4,521
	4,521	-	4,521

6. Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Sport NI grants	497,400	-	497,400
Other Grants	5,263	486,328	491,591
Training Courses	20,129	-	20,129
Participant fees	9,405	-	9,405
Inclusive Sports Facilities	16,850	-	16,850
Other Charitable Income	15,175	-	15,175
	564,222	486,328	1,050,550

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Sport NI grants	483,000	-	483,000
Other Grants	3,823	428,965	432,788
Training Courses	11,605	2,400	14,005
Participant fees	4,264	-	4,264
Inclusive Sports Facilities	28,800	-	28,800
Other Charitable Income	12,393	-	12,393
	543,885	431,365	975,250

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

7. Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2026
	£	£	£
Progressive Building Society	-	-	-
	-	-	-

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Progressive Building Society	60,000	-	60,000
	60,000	-	60,000

8. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2026
	£	£	£
Interest	845	-	845
	845	-	845

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Interest	586	-	586
	586	-	586

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

9. Expenditure on charitable activities by activity type

	Activities Undertaken Directly	Support costs	Total Funds 2026	Total Funds 2025
Expenditure	£	£	£	£
Community Participation	342,178	29,539	371,717	390,001
Performance Sport & Club Development	437,630	21,555	459,185	377,856
Training, Education & Volunteering	81,591	6,186	87,777	96,107
Sports Facility Access	23,551	1,324	24,875	26,083
Communication & Engagement	56,161	5,046	61,207	64,422
Strategic Planning & Policy Development	27,512	2,227	29,739	30,011
	968,623	65,877	1,034,500	984,480

10. Analysis of Support Costs	Raising Funds	Charitable Activity	Total 2026	Total 2025
	£	£	£	£
Governance costs	-	29,677	29,677	34,909
Finance	-	2,679	2,679	3,959
Depreciation	-	16,958	16,958	17,756
Office Costs	-	16,563	16,563	14,421
	-	65,877	65,877	71,045

11. Net Income

Net income is stated after
charging:

	2026	2025
	£	£
Auditors' remuneration	5,760	5,400
Depreciation of fixed assets	16,958	17,756
	22,718	23,156

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

12. Staff Costs

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

	2026 £	2025 £
Wages and salaries	553,289	540,297
Social security costs	60,788	48,784
Employer contributions to pension plans	44,956	42,891
	659,033	631,972

The average head count of employees during the year was 17 (2025: 15).

The number of key management personnel to whom emoluments (excluding employer pension contributions) were paid during the year falls within each of the following bands:

	2026	2025
60,000 - 69,999	-	-
70,000 - 79,999	-	-
80,000 - 89,999	1	1
90,000 - 99,999	-	-
	1	1

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 £86,664 (2025: £81,856).

13. Trustee remuneration expenses

The charity trustees were not paid and did not receive any other benefits from employment within the Charity in the year (2025: £nil). Trustees travel expenses reimbursed during the year amounted to £nil (2025: £nil).

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

14. Tangible fixed assets

	Land and Property	Fixtures and Fittings	Sports Equipment	Office Equipment	Motor vehicles	Total
	£	£	£	£	£	£
COST						
At 1 April 2025	156,241	26,571	280,577	23,707	72,981	560,077
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	(16,583)	(16,583)
At 31 March 2026	156,241	26,571	280,577	23,707	56,398	543,494
DEPRECIATION						
At 1 April 2025	24,987	26,571	269,804	18,206	37,438	377,006
Charge for the year	3,124	-	3,592	1,777	8,465	16,958
Disposals	-	-	-	-	(16,583)	(16,583)
At 31 March 2026	28,111	26,571	273,396	19,983	29,320	377,381
CARRYING AMOUNT						
At 1 April 2025	131,254	-	10,773	5,501	35,543	183,071
At 31 March 2026	128,130	-	7,181	3,724	27,078	166,113

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.

15. Debtors

	2026	2025
	£	£
Trade Debtors	34,495	7,570
Prepayments and accrued income	62,073	92,157
	96,568	99,727

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

16. Creditors: amounts falling due within one year

	2026	2025
	£	£
Bank Loans and overdrafts	12,216	11,168
Trade creditors	39,135	67,744
Amounts owed to related party	-	-
Accruals and deferred income	56,256	56,423
Other tax and social security	19,058	22,851
Other Creditors	3,067	-
	129,732	158,186

17. Creditors: amounts falling due after more than one year

	2026	2025
	£	£
Bank Loans and overdrafts	10,042	22,259
	10,042	22,259

18. Deferred income

	2026	2025
	£	£
At 1 April 2025	45,000	45,000
Amount released to income	(45,000)	(45,000)
Amount deferred in year	46,024	45,000
	46,024	45,000

19. 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 £44,956 (2025: £42,891).

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

20. Analysis of charitable funds

	1 April 2025	Income	Expenditure	Transfers	31 March 2026
Unrestricted Funds	£	£	£	£	£
General Funds	423,855	570,355	(560,639)	13,877	447,448
Designated funds	50,000	-	-	7,432	57,432
	473,855	570,355	(560,639)	21,309	504,880

The Board has designated £57,432 of the charity's unrestricted funds to support the NI Boccia League (£16,263), WCB B (£26,169) and All-Out Trekking Programme (£15,000). This includes an in year increase of £1,263.30 to BOCCIA from Titanic Quarter Cycling Club unrestricted funding and £6,169 to WCB B arising from £2,169 Perennials RFC restricted funding and £4,000 allocated from Perennials RFC unrestricted funding in 2026. The designated funds are expected to be spent by 31 March 2029.

	1 April 2024	Income	Expenditure	Transfers	31 March 2025
Unrestricted Funds	£	£	£	£	£
General Funds	380,777	608,991	(565,913)	-	423,855
Designated funds	50,000	-	-	-	50,000
	430,777	608,991	(565,913)	-	473,855

	1 April 2025	Income	Expenditure	Transfers	31 March 2026
Restricted Funds	£	£	£	£	£
SSIGB Wheelchair Basketball	4,480	174,858	(179,338)	-	-
SSIGB Boccia	7,500	149,061	(150,867)	-	5,694
ABC - Inclusive Sports & Recreation	-	67,609	(67,609)	-	-
Perennials – NI WB League	2,169	-	-	(2,169)	-
The Rank Foundation - Start Here Programme	603	14,000	(14,603)	-	-
Performance Pathways	-	15,000	(15,000)	-	-
Leisure Grant (Antrim & N'Abbey)	-	5,800	(5,800)	-	-
Progressive Building Society	-	60,000	(40,860)	(19,140)	-
	14,752	486,328	(474,077)	(21,309)	5,694

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

20. Analysis of charitable funds *(continued)*

	1 April 2024	Income	Expenditure	Transfers	31 March 2025
Restricted Funds	£	£	£	£	£
SSIGB Wheelchair Basketball	-	182,700	(178,220)	-	4,480
SSIGB Boccia	-	151,600	(144,100)	-	7,500
ABC - Inclusive Sports & Recreation	-	66,843	(66,843)	-	-
Perennials - NI WB League	2,169	-	-	-	2,169
The Rank Foundation - Start Here Programme	-	30,222	(29,619)	-	603
	2,169	431,365	(418,782)	-	14,752

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted funds	Total Funds 2026
	£	£	£
Tangible fixed assets	166,113	-	166,113
Current Assets	478,541	5,694	484,235
Creditors due in less than one year	(129,732)	-	(129,732)
Creditors due after more than one year	(10,042)	-	(10,042)
	504,880	5,694	510,574

22. 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 2026

23. Related Parties

Disability Sport NI Ltd was the parent company and the only member of Live Active Enterprises NI C.I.C and therefore was 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 Enterprises NI C.I.C is not material for the purposes of giving a true and fair view. Live Active Enterprises NI C.I.C ceased trading on 14 November 2024 and was dissolved on 1 July 2025.

At 31 March 2026, Live Active NI C.I.C owed £nil (2025: £nil) to the Charity and the Charity owed £nil (2025: £nil) to Live Active Enterprises NI C.I.C.

During the year, the Charity recharged costs totalling £nil (2025: £262) to Live Active Enterprises NI C.I.C and costs totalling £nil (2025: £495) were charged to the Charity by Live Active Enterprises NI C.I.C.

24. 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.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2026

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)*

Year ended 31 March 2026

INCOME	£	2026 £	£	2025 £
Donations and Legacies				
<i>Donations:</i>				
General Donations	5,288		64,521	
		5,288		64,521
Charitable Activities				
<i>Sport NI Grants:</i>				
Core Grant	497,400		483,000	
Athlete Investment Programme	15,000		-	
SSIGB Wheelchair Basketball	174,858		182,700	
SSIGB Boccia	149,061		151,600	
Rank Foundation	14,000		30,222	
Progressive Building Society	60,000		-	
		910,319		847,522
<i>Other Grants:</i>				
ABC – Inclusive Sports & Recreation	67,609		66,843	
Antrim & Newtownabbey BC - Sport Event Grant (Boccia)	5,800			
		73,409		66,843
<i>Training Income:</i>				
Other training income	20,129		14,005	
		20,129		14,005
<i>Other Charitable Income:</i>				
Participant fees	9,405		4,264	
ISF / Access & Inclusion	16,850		28,800	
Miscellaneous charitable income	8,025		4,010	
Titanic Cycling Club (CC)	1,263		1,423	
Wheelchair Basketball income	11,150		8,383	
		46,693		46,880
		1,055,838		1,039,771
Investments				
Interest received	845		586	
		845		586
TOTAL INCOME		1,056,683		1,040,357

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2026

EXPENDITURE	£	2026 £	£	2025 £
Expenditure on raising funds				
Fundraising costs	216		216	
		216		216
Expenditure on charitable activities				
<i>Staff Costs:</i>				
Wages and salaries	553,287		540,297	
Employers NIC	60,788		48,784	
Pension costs	44,956		42,891	
Travel and subsistence	11,587		13,677	
Recruitment	557		-	
		671,175		645,649
<i>Premises Expenses:</i>				
Rent and rates	11,410		10,982	
Heat and light	4,414		2,412	
Repairs and maintenance	16,563		14,421	
Equipment costs	956		659	
Telephone and IT	13,543		17,303	
		46,886		45,777
<i>Finance Costs:</i>				
Loan interest	2,410		3,523	
Bank charges	269		436	
		2,679		3,959
		720,956		695,601
<i>Other Charitable Expenditure:</i>				
Activities and project management	189,364		147,030	
Sports equipment	43,008		39,779	
Insurance	12,945		11,744	
Volunteer costs	240		360	
Advertising, PR & Promotion	11,070		24,292	
Memberships and subscriptions	477		1,492	
Vehicle expenses	9,558		12,571	
Print, post and stationery	652		56	
Depreciation	16,958		17,756	
(Profit) / Loss on disposal	(202)		-	
Audit, legal and professional fees	29,556		33,773	
General expenses	134		242	
		313,760		289,095
TOTAL EXPENDITURE		1,034,716		984,696
NET INCOME / (EXPENDITURE)		21,967		55,661