

BRADFORD DISABILITY SPORT & LEISURE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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BRADFORD DISABILITY SPORT & LEISURE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

OFFICIALS AND ADVISORS

EXECUTIVE COMMITTEE

CHAIRPERSON HILARY WHITE

VICE-CHAIRPERSON GARETH D LOGAN

COMMITTEE MEMBERS

ANDREA DODSWORTH - left October 2023

MARY BEANLAND - Joined January 2022, Left April 2023

IMRAN KHAN - Appointed 20 September 2023

ADVISORS:

LAURA PURCELL - Ceased as Advisor in February 2023

REGISTERED CHARITY NO. 1014622

REGISTERED OFFICE Town Hall
Shipley
Bradford
BD18 3EJ

INDEPENDENT EXAMINER Taj Javed Ltd
Chartered Certified Accountants
28 Haslingden Drive
Bradford
BD9 5HR

BANKERS HSBC
47 Market Street
Bradford
BD1 1LW

BRADFORD DISABILITY SPORT & LEISURE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES REPORT

HISTORY, OBJECTIVES AND ACTIVITIES OF THE TRUST

Bradford Disability Sport & Leisure (B.D.S.L./Bradford Sports) was founded in October 1985 as an unincorporated association and became a registered charity (no. 1014622) on the 7th October 1992.

The Association employs a Sports Development Officer, Community Sports Coach, Activities & Funding Officer and Transport/Administrative Officer and Inclusive Sports officer. The Association relies heavily on its many volunteers.

B.D.S.L.'s Constitution, as amended at the AGM's held on 15th September 1992, 24th September 1996, 26th September 2006 and, on the 25th September 2007 when the name of the Association was changed to Bradford Disability Sport & Leisure, sets out its objects as being the provision of opportunities and facilities for physical recreation and leisure to the benefit of people with disabilities in the Bradford Metropolitan area.

In order to carry out its aims and objectives the Association will attempt to bring together representatives of both statutory and voluntary organisations in order to co-ordinate and develop activities thereby ensuring that people with disabilities in the Bradford Metropolitan District may have the chance to take part in sporting and recreational activities, also to encourage sports organisations to become involved in local schemes for coaching and training. To further these aims and objectives, the Association set up a number of clubs, which are now independently run alongside the clubs operated by BDSL.

MANAGEMENT AND GOVERNANCE ARRANGEMENTS

The Constitution provides for a maximum of fifteen members. The Management Committee of the Association, totalling up to fifteen members, are also its Trustees and are elected by the membership at the AGM. All members of the Management Committee must be fully paid up members of the Association. As the charity has been through a time of change since March 2020, the committee is smaller at the moment with plans to expand.

Most Trustees are already familiar with the practical work of the Association, being fully paid up members thereof. An induction process is in place for new a trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the Association

The Management Committee conducts a regular review of the major risks to which the Association is exposed. Where appropriate, systems and procedures have been established to mitigate the risks it faces.

EQUAL OPPORTUNITIES STATEMENT

To demonstrate its concern for all members of the community it employs and serves, Bradford Disability Sport & Leisure will seek to promote equal opportunities in both the letter and the spirit of the law so that no person connected with the Association shall be disadvantaged as a result of their race, gender, sexuality, age or ability.

All individuals involved with the Association and using its services will be expected to support this policy and to ensure that their activities reflect this commitment.

BRADFORD DISABILITY SPORT & LEISURE

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PERFORMANCE

The Association is commissioned by Bradford Metropolitan District Council to provide sport and leisure services to people with disabilities in the area and is a "preferred provider". As a condition of being a commissioned group, the Association, in common with other groups, has to meet certain requirements. These include an Equal Opportunities Policy which must be publicised and reviewed annually. BDSL must also provide a constitution: adequate insurance, including Employers and Public Liability, a written Complaints Procedure: Health and Safety Policy, notice of Management Committee meetings together with details of the Management Committee: AGM minutes: a budget which must be reported half yearly: audited/independently inspected accounts and, with regard to the employment of staff, has to provide a written Statement of Employment Particulars, Job Descriptions and Personnel Specifications. The adoption of quality assurance scheme was a requirement and a Volunteer Policy has been drawn up. The Equal Opportunities Policy, the Health and Safety Policy and Complaints procedure are available in the office. All other requirements are compiled with.

ACHIEVEMENTS

As BDSL looked to continue to develop openings for sport and leisure activities we are working with other local organisations to reach new members and to ensure our services are available to all who are in need of them. There have been some changes this year with introducing mixed ability to all our sessions and also switching from term time to 48 weeks a year.

Get Out Get Active

The Get out Get Active (GOGA) programme has ended after 5 years. It has left a huge impact in Bradford and the surrounding area.

Sports Activities

During this year our main sessions were swimming and cycling but we also ran multi sports groups and a after school session at a special needs school.

Funding

BDSL had a number of funding streams with many running into services provided for the next financial year.

FINANCIAL REVIEW and RESERVES POLICY

Incoming resources for the year were £57,435 (2022 £188,044), the main source being monies from Bradford Council for the Short Breaks project, donation from Scope of £10,538, Co-op £3,360 and Disability Rights £2,984. Resources expended for the year are £71,424 (2022 £115,984), giving a deficit for the year of £13,989.

Total funds at 31 March 2023 are £174,763, of this unrestricted reserves are £58,245. The Management Committee are currently looking at activities that can be self-sustaining and what sessions can be run in partnership, as it continues to look at the services it provides and the levels of attendance. With this in mind they are confident that they can offer continued support in a variety of activities.

The Association continues to look at and source opportunities for further funding for further development

BRADFORD DISABILITY SPORT & LEISURE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FUTURE PLANS

The Management Committee continues to source other areas of funding with the intention of providing physical activity and leisure enhancement.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The charity's trustees have assessed risks affecting the Charity and believe that safeguards against significant risks are in place as far as practical.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP (FRS 102)).

INDEPENDENT EXAMINER

The Trustees intend to ask the existing Accountants to undertake the independent examination of the charity in the following year.

Signed on behalf of the Trustees


.....
GARETH D LOGAN
VICE CHAIRPERSON


.....
DATE

BRADFORD DISABILITY SPORT & LEISURE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRADFORD DISABILITY SPORT & LEISURE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

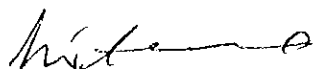
In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



29 January 2024

Javed Ahmed BA FCCA
TAJ JAVED LTD
Chartered Certified Accountants
28 Haslingden Drive, Bradford
Bradford
BD9 5HR

BRADFORD DISABILITY SPORT & LEISURE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Incoming Resources | | | | | |
| Incoming resources from generated funds: | | | | | |
| Voluntary income | 2 | 10,538 | - | 10,538 | 22,445 |
| Investment income | | - | - | - | - |
| Incoming resources from charitable activities | | | | | |
| | 3 | 129 | 46,768 | 46,897 | 165,599 |
| Total incoming resources | | <u>10,667</u> | <u>46,768</u> | <u>57,435</u> | <u>188,044</u> |
| Resources expended | | | | | |
| Costs of generating funds | | | | | |
| Costs of generating voluntary income | 4 | 624 | - | 624 | 1,245 |
| Charitable activities | 4 | - | 66,945 | 66,945 | 104,879 |
| Governance costs | 4 | 3,855 | - | 3,855 | 9,860 |
| Total Resources expended | | <u>4,479</u> | <u>66,945</u> | <u>71,424</u> | <u>115,984</u> |
| Transfers between funds | | (2,210) | 2,210 | - | - |
| Net incoming resources before other recognised gains and losses | | 3,978 | (17,967) | (13,989) | 72,060 |
| Other recognised gains | | - | - | - | - |
| Net movement in funds | | <u>3,978</u> | <u>(17,967)</u> | <u>(13,989)</u> | <u>72,060</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward 1 April 2022 | | 54,267 | 134,485 | 188,752 | 116,692 |
| Total funds carried forward 31 March 2023 | | <u>58,245</u> | <u>116,518</u> | <u>174,763</u> | <u>188,752</u> |

The notes on pages 9 to 14 form part of these accounts

BRADFORD DISABILITY SPORT & LEISURE

BALANCE SHEET AS AT 31 MARCH 2023

| | | 2023 | | 2022 | |
|----------------------------|------|--------------|----------------|--------------|----------------|
| | Note | £ | £ | £ | £ |
| Fixed Assets | 11 | | | | |
| Computer Equipment | | | 102 | | 128 |
| Furniture and Equipment | | | 53 | | 66 |
| Motor vehicles | | | <u>3,164</u> | | <u>3,955</u> |
| | | | 3,319 | | 4,149 |
| Current Assets | | | | | |
| Debtors | 12 | 2,474 | | 20,620 | |
| Cash at Bank | | 171,895 | | 166,908 | |
| Cash in Hand | | <u>35</u> | | <u>35</u> | |
| | | 174,404 | | 187,563 | |
| Current Liabilities | | | | | |
| Creditors and Accruals | 13 | <u>2,960</u> | | <u>2,960</u> | |
| Net Current Assets | | | <u>171,444</u> | | <u>184,603</u> |
| Net Assets | | | <u>174,763</u> | | <u>188,752</u> |
| Represented By: | | | | | |
| Unrestricted Funds | | | 58,245 | | 54,267 |
| Restricted Funds | | | <u>116,518</u> | | <u>134,485</u> |
| | 15 | | <u>174,763</u> | | <u>188,752</u> |

These financial statements were approved by the Management Committee/Trustees

on 29-1-24 and are signed on their behalf by :


.....
GARETH D LOGAN

BRADFORD DISABILITY SPORT & LEISURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction values unless otherwise stated in the relevant note(s) to these accounts.

The accounts are prepared in accordance with The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is included in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionall entitled to the grant.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Since the Association is not registered for VAT, expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g staff time, estimated usage.

e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on fixed assets at the following rates:

| | |
|-------------------------|------------------------|
| Computer equipment | 20% - reducing balance |
| Furniture and equipment | 20% - reducing balance |
| Motor vehicles | 20% - reducing balance |

BRADFORD DISABILITY SPORT & LEISURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

f) Going concern

The trustees monitor the expenditure level to ensure sufficient resources to finance day to day operations. Expenditure is only incurred when sufficient funds are available to cover payments as they fall due.

On this basis, the trustees have reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

| 2 Voluntary income | Unrestricted | Restricted | 2023 | 2022 |
|---|---------------|------------|---------------|---------------|
| | £ | £ | £ | £ |
| Grants (see note 14 for detailed breakdown) | - | - | - | 11,712 |
| Affiliation | - | - | - | - |
| Donations - Scope | 10,538 | - | 10,538 | - |
| Fundraising | - | - | - | 1,894 |
| Coronavirus Job Retention Scheme | - | - | - | 8,839 |
| | <u>10,538</u> | <u>-</u> | <u>10,538</u> | <u>22,445</u> |

| 3 Incoming resources from charitable activities | Unrestricted | Restricted | 2023 | 2022 |
|---|--------------|---------------|---------------|----------------|
| | £ | £ | £ | £ |
| Grants (see note 14 for detailed breakdown) | - | 36,402 | 36,402 | 161,861 |
| Transport | - | - | - | 3,738 |
| Activities | 129 | - | 129 | - |
| LRN events | - | - | - | - |
| GOT | - | 1,022 | 1,022 | - |
| Go Cycling | - | 1,800 | 1,800 | - |
| CO-OP | - | 3,360 | 3,360 | - |
| GB Wheelchair | - | 1,200 | 1,200 | - |
| Disability Rights | - | 2,984 | 2,984 | - |
| | <u>129</u> | <u>46,768</u> | <u>46,897</u> | <u>165,599</u> |

4 Total Resources expended

| | Basis of allocation | Voluntary income | Charitable activity | Governance | Total 2023 | Total 2022 |
|----------------------|---------------------|------------------|---------------------|--------------|---------------|----------------|
| | | £ | £ | £ | £ | £ |
| Travelling Expenses | Staff time | - | - | - | - | - |
| PPS & Equipment | Usage | - | - | - | - | - |
| Telephone | Usage | 79 | 1,428 | 79 | 1,586 | 1,815 |
| Insurance | Usage | 77 | 1,392 | 77 | 1,546 | 3,231 |
| Salaries | Staff time | 385 | 38,101 | - | 38,486 | 74,003 |
| LRN Events | Direct | - | - | - | - | - |
| Sport England | Direct | - | - | - | - | - |
| Children In Need | Direct | - | - | - | - | 1,675 |
| G.O.T | Direct | - | - | - | - | 607 |
| Special Olympics | Direct | - | - | - | - | 2,723 |
| Transport | Direct | - | 1,463 | - | 1,463 | 1,994 |
| Development | Direct | - | - | - | - | - |
| Fundraising costs | Direct | - | - | - | - | - |
| Bank Charges | Direct | - | - | 111 | 111 | 31 |
| Trustees expenses | Direct | - | - | 1,040 | 1,040 | 807 |
| Legal & Professional | Direct | - | - | 2,548 | 2,548 | 5,744 |
| Shortbreak | Direct | - | 6,211 | - | 6,211 | 6,475 |
| Go Cycling | Direct | - | 1,100 | - | 1,100 | - |
| Get Out Get Active | Direct | - | 16,503 | - | 16,503 | 6,135 |
| Power To Change | Direct | - | - | - | - | 6,210 |
| Yorkshire Sport | Direct | - | - | - | - | 1,365 |
| Other Expenses | Usage | - | - | - | - | 1,303 |
| Depreciation | Usage | 83 | 747 | - | 830 | 1,866 |
| | | <u>624</u> | <u>66,945</u> | <u>3,855</u> | <u>71,424</u> | <u>115,984</u> |

BRADFORD DISABILITY SPORT & LEISURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5 Donations

Donations have been received from various sources.

6 Fundraising income

Various fundraising events and activities have been held during the year to raise funds.

| | | |
|--|-------------|-------------|
| 7 Net Incoming Resources for the Year | 2023 | 2022 |
| | £ | £ |
| This is stated after charging: | | |
| Depreciation | 830 | 1,866 |
| Independent examiner's fees | 900 | 900 |

| | | |
|-----------------------|---------------|---------------|
| 8 Staff costs | 2023 | 2022 |
| | £ | £ |
| Salaries | 36,802 | 69,166 |
| Social Security costs | - | 2,344 |
| Pension costs | 1,684 | 2,493 |
| | <u>38,486</u> | <u>74,003</u> |

Number of full time and part time employees or their part time equivalents:

| | | |
|---------------------|----------|----------|
| Full time employees | 1 | 2 |
| Part time employees | 3 | 4 |
| | <u>4</u> | <u>6</u> |

9 Trustees' remuneration and expenses

No remuneration directly or indirectly out of the charity was paid or payable for the year to any trustee or to any person(s) known to be connected with any of them.

During the year expenses reimbursed to the trustees of the Charity amounted to £1,040 (2022 - £807).

10 Taxation

Bradford Disability Sport & Leisure is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

11 Fixed Assets for use by the charity

| | | Computer Equipment | Furniture & Equipment | Motor Vehicles | Total |
|-----------------------|----------------------------------|-----------------------|--------------------------|-------------------|---------------|
| | | £ | £ | £ | £ |
| Cost | Brought forward at 1 April 2022 | 10,809 | 4,716 | 48,495 | 64,020 |
| | Additions | - | - | - | - |
| | Disposals | - | - | - | - |
| | Carried forward at 31 March 2023 | <u>10,809</u> | <u>4,716</u> | <u>48,495</u> | <u>64,020</u> |
| Depreciation | Brought forward at 1 April 2022 | 10,681 | 4,650 | 44,540 | 59,871 |
| | Charged for the year | 26 | 13 | 791 | 830 |
| | Disposals | - | - | - | - |
| | Carried forward at 31 March 2023 | <u>10,707</u> | <u>4,663</u> | <u>45,331</u> | <u>60,701</u> |
| Net Book Value | At 31 March 2023 | 102 | 53 | 3,164 | 3,319 |
| | At 31 March 2022 | 128 | 66 | 3,955 | 4,149 |

BRADFORD DISABILITY SPORT & LEISURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

| | | |
|---|---------------|----------------|
| 12 Debtors | 2023 | 2022 |
| | £ | £ |
| Trade debtors | - | - |
| Prepayments | 2,474 | 20,620 |
| | <u>2,474</u> | <u>20,620</u> |
| 13 Creditors | 2023 | 2022 |
| | £ | £ |
| Taxation and social security | - | - |
| Other creditors and accruals | 2,960 | 2,960 |
| | <u>2,960</u> | <u>2,960</u> |
| 14 Grants and donations received | 2023 | 2022 |
| | £ | £ |
| Grants and donations have been received during the year as follows: | | |
| Bradford Council | - | 11,712 |
| Bradford Council - re Get Out Get Active | - | 76,968 |
| Bradford Council -Get Out There | 10,370 | 16,014 |
| Bradford Council - Summer Short Breaks | 21,342 | 5,000 |
| Bradford Council - Summer Short Breaks | - | 17,493 |
| CABAD | - | 2,000 |
| EFDS - - Get Out Get Active | 4,690 | - |
| ESC Lottery Fund | - | 17,160 |
| Lets Get Digital | - | 2,490 |
| Morrsons Foundation | - | 10,000 |
| Street Games | - | 2,500 |
| West Yorkshire CA | - | 4,833 |
| Yorkshire Cricket | - | 710 |
| Yorkshire Sport | - | 6,693 |
| | <u>36,402</u> | <u>173,573</u> |

15 Summary of Net Assets by Fund

| | Tangible Assets £ | Current Assets £ | Current Liabilities £ | Total £ |
|---------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------|
| Restricted Funds: | 0 | 116,518 | - | 116,518 |
| Unrestricted Funds | 3,319 | 57,886 | (2,960) | 58,245 |
| | <u>3,319</u> | <u>174,404</u> | <u>(2,960)</u> | <u>174,763</u> |

16 Post balance sheet events

The charity continues to develop openings for sports and leisure activities by working with other local organisations to ensure that the community needs are met.

17 Going concern

After making enquiries the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in the financial statements.

BRADFORD DISABILITY SPORT & LEISURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 Movements in Funds

| | Balance at 01-Apr-22 | Incoming Resources | Outgoing Resources | Transfers | Balance at 31-Mar-23 |
|-----------------------------------|----------------------------|-----------------------|------------------------|---------------------|----------------------------|
| Restricted funds: | | | | | |
| Motor vehicles | - | - | (747) | 747 | - |
| Transport | - | - | (1,463) | 1,463 | - |
| Development - Short Breaks | 10,528 | 21,342 | (6,211) | - | 25,659 |
| AYG Sport England | 4,980 | - | - | - | 4,980 |
| G.O.T | 14,098 | 11,392 | - | - | 25,490 |
| Go Cycling | - | 1,800 | (1,800) | - | - |
| Get Out Get Active | 67,558 | 4,690 | (56,724) | - | 15,524 |
| ESC Lottery | 17,160 | - | - | - | 17,160 |
| West Yorkshire Combined Authority | 4,833 | - | - | - | 4,833 |
| Morrisons Foundation | 10,000 | - | - | - | 10,000 |
| Yorkshire Sport | 5,328 | - | - | - | 5,328 |
| Coop | - | 3,360 | - | - | 3,360 |
| GB Wheelchair | - | 1,200 | - | - | 1,200 |
| Disability Rights | - | 2,984 | - | - | 2,984 |
| Total restricted funds | <u>134,485</u> | <u>46,768</u> | <u>(66,945)</u> | <u>2,210</u> | <u>116,518</u> |
| Unrestricted funds: | | | | | |
| General fund | 54,267 | 10,667 | (4,479) | (2,210) | 58,245 |
| Total unrestricted funds | <u>54,267</u> | <u>10,667</u> | <u>(4,479)</u> | <u>-</u> | <u>58,245</u> |
| Total funds | <u>188,752</u> | <u>57,435</u> | <u>(71,424)</u> | <u>-</u> | <u>174,763</u> |

Purposes of Restricted Funds

Motor vehicles : This was monies received towards cost of purchase of minibuses to enable users to be transported around to facilitate the take up of activities. The balance is reducing as the vehicles depreciate.

Transport: This is a fund used to provide a transport service to like minded groups with disabled members, a small charge is made to those who use this service.

Development: This fund is for any new sport/activity which depending upon interest shown and available funds, could become a 'core' sport/activity.

Are You Game (AYG): This is funded through Sport England and BDSL encouraging adults with a disability.

G.O.T - This is a scheme in partnership with Bradford Council for a walking scheme for disabled people.

Go Cycling - This fund is to provide weekly cycling activity for disabled people.

Get Out Get Active - This fund is for the provision of inclusive sport activities for deprived areas and inactive people.

ESC Lottery - this funding was to assist the charity in providing adapted sports to people who are usually unable to access them. The plan is to have ambassadors in different sports so they are able to help with promotion and integration of new members.

West Yorkshire Combined Authority - this is to support our vision of a safe, secure new level surface cycling facility for Keighley from a minimal capital investment to generate maximum use primarily based on a model of core users from the disability sector in Keighley. Once established as described, the facility can be developed and offered to mainstream and typically developing cyclists and groups but with a operational model of daytime weekday usage by adult social care, disability service users, local special schools and Clockhouse respite users. This is planned to be a permanent development.

BRADFORD DISABILITY SPORT & LEISURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Purposes of Restricted Funds (continued)

Morrison's Foundation - this project is to work alongside the charity in promoting educational assistance. It is to promote literacy and numeracy.

Yorkshire Sport - this funding was to assist in providing sport opportunities to participants with disabilities.

Co-op, GB Wheelchair and Disability Rights - these funds were contributions towards setting up a wheelchair basketball club.

Where required monies have been transferred from General Reserves to cover expenditure on Restricted Funds to enable a full range of activities to take place.