

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

DISABILITY SPORT NI LTD
Company Limited by Guarantee
Report and Financial Statements
31 March 2024

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

DISABILITY SPORT NI LTD
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Report and Financial Statements
Year ended 31 March 2024

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Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2024

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 2024.

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 Ms Barbara Jill Poots – Vice-Chair Mr Stephen Friel (resigned 21/11/23) Mr Michael Hilland (resigned 21/11/23) Mr Anthony Paul Barclay (resigned 21/11/23) Mr David Cowan Mr James Rose Mr Barry Shannon Mr Greg Yarnall Ms Nicola Woods
Company secretary	Mr Kevin O'Neill
Senior Staff	Mr Kevin O'Neill – Chief Executive Miss Rhian McCarroll – Performance Sport Manager Mr Aubrey Bingham – Community Sport Manager Ms Sonia Langasco – Projects and Services Manager Ms Linda Moody – Finance & Business Manager (Resigned May 2023)
Accountants	Connon Associates Limited Chartered accountants Ecos Centre Broughshane Road Ballymena, BT43 7QA
Auditor	Finegan Gibson Ltd Chartered accountant & statutory auditor Causeway Tower 9 James Street South Belfast, BT2 8DN
Bankers	Danske Bank Small Business PO Box 183 Donegall Square West Belfast, BT1 6JS

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ABOUT US

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

We believe that every person with a disability has the right to participate in all aspects of life and are committed to building a more inclusive society where 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 130 members made up of disability and mainstream sports organisations and clubs, disability groups, schools and adult centres and organise a range of participation programmes, events, training courses and education projects - all designed to improve the health and wellbeing of disabled people.

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

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

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

Our Strategic Outcomes are -

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

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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 Sport Manager, Community Sport Manager and Projects 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.

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Trustee induction and training

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

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

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

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

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

Live Active Enterprises NI C.I.C

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

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

During the reporting period the Board of the social enterprise company consisted of three Non-Executive Directors, two of whom were employees of Disability Sport NI Ltd. The Chair of Disability Sport NI Ltd is also the Chair of Live Active Enterprises NI C.I.C.

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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 fourth and last of Disability Sport NI's Strategic Plan covering the 2020-2024 period. Over the period of the plan the charity has had five strategic priorities as listed below:

Strategic Priority 1: Improving Health and Wellbeing

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

Strategic Priority 2: Developing Sporting Talent

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

Strategic Priority 3: Inclusive Sports Facilities and Outdoor Places

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

Strategic Priority 4: Communications, Training and Engagement

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

Strategic Priority 5: Governance and Income Generation

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

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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: Improving Health and Wellbeing

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

Achievements

The charity organised and delivered an extensive range of community sport and active recreation programmes across Northern Ireland in partnership with a range of disability organisations and a number of District Councils. By the end of the year the charity had organised an array of sports and recreation activities which delivered 15,552 participant opportunities to 3,839 unique participants at a grassroots community level. A summary of these programmes is provided below:

1.1 Community Participation Projects – NI Wide: This involved the delivery of a varied range of participation programmes throughout Northern Ireland, many of which were linked to the District Council Disability Sports Equipment Hubs, previously established by the charity in each of Northern Ireland's 11 District Council areas.

Activities delivered during the year included inclusive walking, adapted cycling, archery, boccia, badminton, fitness to music, multi-skills sessions, 'Wheelie Active' sessions, sailing activities and a number of inclusive summer schemes for children.

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: This participation programme, funded by Armagh City, Banbridge and Craigavon Borough Council, is delivered by our Inclusive Sport and Leisure Officer, Colleen Connolly. The programme contributed to the development and delivery of activities including Nordic walking, indoor adapted cycling, 'wheelie active' sessions, inclusive gym programmes, specialist sports programmes for people with learning disabilities, people with autism and people with physical disabilities held across a number of recreation venues in the Borough.

1.2.2 GOGA in Action Project: GOGA in Action is a legacy project from the first phase of the Get Out Get Active (GOGA), delivered from 2016-2020. The project is now led by Active Recreation Officer, Martin Quick (new in post June 2023). The programme has developed and delivered activities such as 'Buggy Fit' and Tai Chi sessions, as well as three local fitness programmes in the Armagh, Banbridge and Craigavon areas and a pilot 'Aqua Aerobics Programme' in Banbridge, which has proven to be very popular.

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1.3 Impairment Specific Programmes

The charity continued to be mindful during the year of the need to deliver impairment specific opportunities with the following activities successfully organised:

- An inclusive cycling & water sports programme for young people with Autism Spectrum conditions in the Craigavon area.
- A 'Multi-skills' activity programme for Cregagh Primary School Hearing Impairment Unit.
- An activity programme for people with sight loss organised in partnership with a number of RNIB groups: namely a community Boccia programme in Coleraine, a walking programme in Belfast and two Angling events in Derry and Bangor.
- An activity day for children with sight loss in Omagh organised in partnership with Angel Eyes.
- A Tandem Pilot Training day organised in partnership with Vision Sports Ireland.

1.4 Community Events Programme – Northern Ireland Wide

By year end, the charity had successfully organised and delivered the following 12 community events involving 1,260 disabled participants:

- **Amputee Sports Day** in partnership with the Amputee Rehabilitation Centre, took place at Olympia Leisure Centre, Belfast.
- **Swim Ulster Disability Open Swimming Championships** in partnership with Swim Ulster at South Lake Leisure Centre, Craigavon. The event also involved a visit and photo opportunity with Commonwealth medallist Barry McClements.
- **Versus Arthritis Competition Day**, organised at Ballybrakes Bowling Centre, Ballymoney in partnership with Versus Arthritis.
- **Junior Paralympic Fun Day**, organised at Antrim Forum Sports Centre. Participants had the opportunity to try out a range of sports including: Powerchair Football, Gymnastics, Para Badminton, Wheelchair Tennis, Boccia, Wheelchair Basketball, Inclusive Cycling, Table Tennis & Archery.
- **2 Regional Special Schools New Age Kurling Championships** events in Craigavon & Belfast.
- **3 Regional Special Schools Boccia Championships** in Antrim, Craigavon & Derry.
- **1 Special Schools Sports Hall Athletics Championships** in Craigavon.
- **2 Department for Communities (DfC) 'Celebration of Sport'** events supported in Ballymoney & Craigavon.

1.5: '5 Star Challenge' Education Project

In addition, the charity delivered the '5 Star Challenge' education project to 11 mainstream primary schools. The fun based challenge, where the children are given an opportunity to try 5 Paralympic sports is designed to raise awareness of disability sport and to challenge negative attitudes and misconceptions about disabled people.

1.6: All Out Trekking (AOT)

The charity continued to develop and deliver this innovative outdoor based project which gives disabled people, and their non-disabled friends and family, the opportunity to access countryside paths and mountain bike trails using a range of inclusive all-terrain electric vehicles and bikes at Gosford Forest Park in County Armagh.

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This year's programme consisted of twice weekly guided sessions for small groups of disabled people and their friends and families throughout the summer months from July to September 2023. A total of 243 participants took part in the programme which continues to attract a diverse range of disabled people from throughout Northern Ireland in addition to several participants from the Republic of Ireland and even a small family group who came all the way from Canada!

The project continues to receive excellent feedback, with many disabled participants remarking on how fantastic it was to be able to access a forest environment for the first time in such an independent way, alongside their friends & families.

Also during the year the charity developed a new 'Memorandum of Understanding' with Armagh City, Banbridge and Craigavon Borough Council to enable the delivery of a potential mountain bike hire scheme at Gosford Forest Park as a means of supporting the future sustainability of the project.

Strategic Priority 2: Developing Sporting Talent

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

Achievements

2.1 Inclusive Sport Award: The 'Inclusive Sport Award' (ISA) is the charity's accreditation scheme designed to recognise governing bodies of sport who make a commitment to creating an inclusive sports environment for disabled people.

Following the disruption caused to governing body of sport programmes by the COVID-19 pandemic over the previous few years and the introduction of Sport NI's new 'Sport Systems Investment in Governing Bodies' (SSIGB) funding programme the charity decided to review and refresh the Inclusive Sport award during the year.

This involved:

- Consultation with governing bodies of sport currently engaged through the ISA scheme which also included the organisation of a 'feedback forum'.
- Consultation with the other UK Home Nation Disability Sport Organisations.
- Discussions with Active Disability Ireland around working closer together in relation to All Ireland Governing Bodies of Sport.

By year end a new refreshed ISA scheme with different achievement levels had been drafted and plans put in place to launch the updated scheme during the next financial year.

As the ISA scheme was being reviewed performance staff continued to meet with representatives of the 11 Governing Bodies of Sport who currently have ISA Accreditation to provide them with advice, training and support on the development of more inclusive performance pathways.

In addition one further Governing of Sport, Ulster Badminton, worked with performance staff during the year to achieve ISA Accreditation. The award was subsequently presented to Ulster Badminton at the Ulster Masters Championship in Lisburn on the 27th January, 2024.

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This brings the total number of Governing Bodies to have achieved ISA accreditation to 12:

- Irish Football Association
- Athletics NI
- Ulster Rugby
- Swim Ulster
- Ulster Tennis
- RYA NI
- NI Judo Federation
- British Gymnastics
- Ulster GAA
- Canoe NI
- Archery NI
- Ulster Badminton

2.2 Progressive Club Support Programme: This programme involved the allocation of small development grants of £500, funded by Progressive Building Society, to the following 18 clubs:

- Antrim All-Stars Boccia Club
- Banbridge Barbarians Mixed Ability Rugby Team
- Bangor Bulls WBC
- Belfast Lough Sailability
- Belfast Trailblazers PFC
- Causeway Crushers PFC (Portrush)
- Causeway Giants WBC (Coleraine)
- Craigavon Lakers WBC
- Lisburn 2gether Pan-disability Badminton Club
- Lisburn Outlook Tandem Cycling Club
- Northern Ireland Disability Darts Association
- Northern Ireland Polio Fellowship Boccia Club (Belfast)
- NI Knights WBC (Belfast)
- North West Wolves WBC (Derry)
- Portadown Panthers Tag Rugby
- South West Storm WBC (Fermanagh-Omagh)
- Spokes in Motion Wheelchair Tennis Club
- Ulster Barbarians Wheelchair Rugby Club (Lisburn and Antrim)

2.3 Inclusive Club Award: The Inclusive Club Award is an annual awards scheme run by the charity to recognise clubs, and key individuals within clubs, who are being inclusive of disabled people. The charity received a number of strong, good quality applications for the scheme this year, with a selection panel consisting of the Chair Paddy Marshall, Honorary President Angela Hendra and Performance Pathways Manager Rhian McCarroll meeting to shortlist and select the winners.

The six awards, including two new 'official' awards were presented at the charity's AGM at the Dunsilly Hotel, Antrim on 6th December, 2023.

The winners of the 2022-23 awards were as follows:

- **Mainstream Club of the Year – Banbridge Barbarians Mixed Ability Rugby Club**
 - **Disability Club of the Year – North West Wolves Wheelchair Basketball Club**
 - **Club Person of the Year Wheelchair Basketball – Ciara McChrystal**
 - **Official of the Year Wheelchair Basketball – Wendy Cullen**
-

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- **Club Person of the Year Boccia – Susan Weir**
- **Official of the Year Boccia – Suzanne Wallace**

2.4 Wheelchair Basketball Programme: The organisation of a club development and performance programme for the sport of wheelchair basketball, funded by Sport NI's Sport Systems Investment in Governing Bodies (SSIGB) programme.

2.4.1 Wheelchair Basketball Club Development Programme

Northern Ireland Wheelchair Basketball League 2023-24: Disability Sport NI continued to organise the Northern Ireland league, sponsored by the Perennials RFC, with all 7 local wheelchair basketball clubs participating. Throughout the season each club hosted a 'Game Day' with the final 'Game Day' being hosted by Disability Sport NI at Ulster University's Jordanstown campus. The Bangor Bulls won the league trophy after a very competitive final with Causeway Giants. A special mention too goes to North West Wolves who won the Vase Trophy following stiff competition from runners up South West Storm. Disability Sport NI would like to thank the Perennials RFC for their continued support of the league.

Coach Education and Training: Throughout the year the charity organised and delivered a range of courses for club coaches, umpires and referees, designed to build a skilled and qualified volunteer workforce around the sport of wheelchair basketball in Northern Ireland.

Highlights included seven coaches attending a British Wheelchair Basketball (BWB) Level 2 Coaching course in September and a two-day coaching clinic facilitated by former GB head coach Haj Bhanja on the 13th and 14th of January 2024.

Junior Club Development: With the appointment of a Junior Development Officer during the year clubs were supported to develop their junior section. This included the organisation of two Junior Blitz events in Cookstown Leisure Centre during the year with 27 juniors (aged 9 – 14) attending across both days.

2.4.2 Wheelchair Basketball Performance Pathway Programme

The wheelchair basketball performance pathway programme, which is delivered in liaison with British Wheelchair Basketball (BWB), is concerned with developing and improving performance pathways in Northern Ireland which support talented local players to be selected for national teams.

NI Academy Programme: Regular academy training sessions were organised weekly throughout the year in preparation for competition in the following national leagues organised by British Wheelchair Basketball (BWB)

- **BWB National League Division 1 (North):** The NI Academy team competed well in a very competitive tier of the national league, finishing a very respectable joint 4th place in the league.
- **BWB Women's League Division 2 (North):** In only its second year competing in the league, the NI Academy women's team, under newly appointed coach Valene Ryan, competed extremely well in their series of fixtures, finishing 2nd in the league, which was a significant improvement from last year, where they finished mid table.
- **2026 Commonwealth Games:** Despite the uncertainty surrounding the hosting of the 2026 Commonwealth Games, Disability Sport NI continued to cautiously prepare for the 3x3 Wheelchair Basketball event, with a number of training camps taking place at Ulster University Jordanstown for both the men's and women's 3x3 programme.

Talented Athlete Support: Wheelchair basketball staff continued to support the development of local

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talented wheelchair basketball athletes during the year with a focus on the following four athletes:

- **James MacSorley:** James was selected to represent the GB Men's senior squad during the year winning a gold medal in the European Championships and a silver medal at the World Championships. James also competed throughout the year for professional squad Bilbao in the Spanish League, while at the same time attending a number of GB camps in the build up to Paris 2024 Paralympic Games. James was also presented with Queen's University's 'Graduate Of The Year' award and Belfast City Council's 'Disabled Athlete Of The Year' Award during the year, which were both great personal achievements.
- **Conn Nagle:** A Sport NI 'Athlete Award' of £5,000 was secured for Conn, who competed throughout the year for professional squad Amiccacci in the Italian League, while at the same time attending a number of GB camps in the build-up to the European Championship. Conn was also selected for the GB "A" squad which competed in a friendly competition against Germany.
- **Katie Morrow:** A Sport NI 'Athlete Award' of £5,000 was secured for Katie who regularly trained and competed with the GB Women's Senior team and U25 team during the year in the build-up to the Paris 2024 Paralympic Games. Most notably she was pivotal in helping the GB squad secure a silver medal at the World Championships in Thailand.
- **Nathan McCabe:** Nathan trained and competed with a number of GB squads during the year, most notably playing for the GB U22 squad against Germany and the U30 GBR squad who secured a Gold Medal at the Kitakyushu Champions Cup in Japan.

2.5 Boccia Programme: The organisation of a club development and performance programme for the sport of Boccia, funded by Sport NI's Sport Systems Investment in Governing Bodies (SSIGB) programme. Boccia is a Paralympic sport developed for people with high levels of impairment.

2.5.1 Boccia Club Development Programme

Northern Ireland Competition Programme: Disability Sport NI continued to organise a number of local competitions and leagues sponsored by the Titanic Quarter Cycling Club as summarised below:

- A newly introduced 'NI Open Series' programme of events were hosted at venues across Northern Ireland on 23rd September, 14th October and 11th November 2023.
- The NI Boccia Championships took place on the 20th of January at Belfast Boys Model School with 15 athletes competing across 6 different classifications.
- The NI Pairs League commenced in February 2024 with 6 teams made up of 18 players. The first two league game days were organised at the University of Ulster Jordanstown campus on 17th of February, 2024 and at Antrim Forum on 2nd March 2024.

Club Development:

- Ongoing support provided to Antrim All Stars, Bangor Boccia Club, Craigavon Boccia Club, NI Polio Federation and Lough Moss Boccia Club.

Coach Education and Training:

- A Level 1 Coaching Award with 7 learners organised.
- A Level 2 Coaching Award hosted in NI for the first time with 4 NI candidates.
- 2 Academy coaches enrolled on the Coach Advanced Programme.

2.5.2 Boccia Performance Pathway Programme

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The Boccia performance pathway programme, which is delivered in liaison with Boccia UK, is concerned with developing and improving performance pathways in Northern Ireland which support talented local players to be selected for national teams.

NI Academy Programme: Regular academy training sessions and camps, including a joint camp with Boccia Ireland at the Share Centre, Fermanagh and a joint camp with the Scottish Boccia Squad at Inverclyde Sports Centre, were organised throughout the year in preparation for competition in the following key competitions:

- Scottish Open: 4 athletes competed winning 2 bronze medals.
- UK Championships: 4 athletes competed winning 1 Gold medal.
- 3 athletes were supported to compete at the Leinster Championship winning 1 Bronze medal.
- Irish Championships: 6 athletes competed winning 2 Gold, 2 Silver and 1 Bronze medal.
- 3 athletes were supported to compete at the Disability Sport Wales Team & Pairs competition in Swansea.

In addition the charity hosted a Boccia UK approved 'NI Challenger' competition for the second year running in Antrim Forum with 23 players from N. Ireland, Ireland, England, Wales and Scotland participating including 3 Internationally ranked players.

Talented Athlete Support: Boccia staff continued to provide support and advice to local talented athletes who were who were selected to compete with Boccia UK during the year at international competitions as summarised below:

Claire Taggart:

Zagreb World Challenger - Individual Gold and Team Silver.
Montreal World Cup - Individual Bronze and Team Bronze.
Povoia 2023 World Boccia Cup competition – group stage finish in pairs event.
European Championships – Individual Bronze and Team Silver.
Fortaleza World Cup – Individual Gold.

Robyn McBride:

Zagreb World Challenger
Montreal World Cup
Heraklion 2023 World Boccia Challenger – quarter final finish.
European Championships

Strategic Priority 3: Inclusive Sports Facilities and Outdoor Places

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

Achievements

Disability Access Design and Management Guidelines

The charity has developed a suite of disability access design and management guidelines in recent years to inform best practice in the sports and leisure sector.

During the year an additional guide entitled '**Accessible Sports Club Facilities Guide**' was produced. The guide will support clubs to make positive changes to their facilities, to improve accessibility and increase the number of disabled people who can get involved in their sport. The guide includes a

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comprehensive template to assist clubs to make an action plan for change, which can be implemented over time.

Inclusive Sport Facility Accreditation (ISF)

In partnership with All In Access Consultancy, the charity continued to encourage and support sports facilities throughout Northern Ireland to work towards achieving the organisation's 'Inclusive Sports Facility' (ISF) Accreditation Scheme which recognises sports facilities that meet optimum levels of good practice in terms of access for disabled people.

There are currently sixteen facilities in Northern Ireland that have achieved ISF Accreditation at a standard or excellence level and a further three sports facilities in three Council areas continue to work towards accreditation.

Strategic Priority 4: Communications, Training and Engagement

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

Achievements

4.1 Marketing and Social 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 development and formal launch of the new 'Active Living No Limits' disability sport opportunities website for Northern Ireland.
- The successful management of information and news on the charity's website and social media channels.
- PR activities around James MacSorley and GB Wheelchair Basketball at 2022 World Championships.
- PR activities for Claire Taggart following European Para Championships.
- Promotion of NI Wheelchair Basketball and Boccia Academy programmes.
- Promotion of Trailblazers Powerchair Football Club award of 'Every Body Moves' Club of the Month Award.
- The marketing, promotion and delivery of training courses and youth sport challenges.

4.2 Training and Education: Disability Sport NI delivered a range of training courses during the year, all 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. The charity also delivered a number of education based sports challenges designed to increase understanding of disability and challenge negative attitudes and misconceptions about disabled people. In total 42 courses were delivered to participants during the year.

4.3 Research and Insight:

How we measure success

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

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

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

During the current 2023-24 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' produced on an ongoing basis 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

Next year, following the end of our 4-year strategic planning cycle we will also measure how the implementation of our strategic plan has contributed to:

- Our three strategic outcomes:
 - A more equal and inclusive society, where more disabled people participate, compete and excel in sport and active recreation at a level of their choice.
 - The improved health and wellbeing of disabled people.
 - Equality of access for disabled people to participate in sport and active recreation.
- Active Living - The Sport and Physical Activity Strategy for Northern Ireland (Published March 2022)

Strategic Priority 5: Governance and Income Generation

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

Achievements

5.1 Governance: Disability Sport NI continued to review and update its policies and procedures as required during the year, maintaining its 'robust' level of assurance from its main funder, Sport Northern Ireland

5.2 Funding Uplift: A welcome uplift in funding was also secured from Sport NI for this the last year of the current 4 year 'core investment' funding package. This was to take account of the negative impact that the COVID-19 Pandemic has had on the charity's ability to generate unrestricted income from long established training services, access services and community fundraising initiatives over the previous two years. The additional investment in the current 2023-24 financial year was £78,777.

5.3 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:

- Active Living: No Limits Forum
 - British Paralympics Association National Paralympic Committee (Paralympics GB)
 - Boccia UK Board of Directors
-

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- Home Nation Disability Sports Organisations' Chief Executive Officers Forum

5.4 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 **84 volunteers** contributed a total of **1460 hours** to the work of the charity. This involved a contribution from three types of volunteers as explained below:

Trustees and Honorary Presidents: 12 volunteers with a range of individual skills required to effectively oversee the governance and strategic direction of the charity.

Regular Volunteers: 54 volunteers who regularly help the charity deliver its range of local community sport and active recreation programmes as well as its wheelchair basketball and boccia competition programmes.

Casual Volunteers: 18 volunteers who helped the charity organise and deliver its community events programmes by supporting the organisation and delivery of one-off community sports competitions.

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.

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Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2024

FINANCIAL REVIEW

The detailed financial results for the year ended 31st March 2024 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 £1,002,291 (2023: £847,145). This includes unrestricted income of £630,450 (2023: £581,766) and restricted income of £371,841 (2023: £265,379).

Expenditure

Total resources expended in the period were £967,007 (2023: £810,395). The cost of charitable activities amounted to £966,691 (2023: £810,032) and the cost of raising funds amounted to £316 (2023: £363).

Net Movement in Funds

Net incoming resources in the period were £35,284 (2023: £36,750 incoming). Before transfers between funds, this represents a net increase in unrestricted funds of £42,653 (2023: £87,633 increase) and a net decrease in restricted funds of £7,369 (2023: £50,883 decrease).

At the end of the reporting period, £0 (2023: £1,638) was transferred from unrestricted to restricted funds to offset the deficits created by several projects.

Total charity funds carried forward at 31st March 2024 amounted £432,946 (2023: £397,662).

The balance held in unrestricted funds at the year-end was £430,777 (2023: £388,124). This includes £200,667 that can only be realised by disposing of tangible fixed assets. The Board has designated £50,000 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 £2,169 (2023: £9,538). This includes £160 relating to the depreciation value of capital equipment and will be released each year in line with the organisations depreciation policy.

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

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Trustees' Annual Report (Incorporating the Directors Report)

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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 £180,110 (2023: £113,243).

Principal Financial Risks and Uncertainties

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

The main financial risks listed on the risk register at the end of the 2023-24 financial year were as follows:

- A reliance on Sport NI funding;
- Cash Flow: need to maintain adequate levels of cash reserves to account for unexpected reductions in funding.

These risks have been managed by:

- Securing an uplift in funding from Sport NI for the last year of the current 4 year 'core investment' funding package i.e. covering the 2023-24 financial year. This was to take account of the negative impact that the COVID-19 Pandemic has had on the charity's ability to generate unrestricted income from long established training services, access services and community fundraising initiatives over the previous two years;
- Careful financial management and an ongoing focus on achieving annual budgets with a net surplus in unrestricted funds which has resulted in a strong cash flow position.

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2024

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 1st October 2024 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 2024

Opinion

We have audited the financial statements of Disability Sport NI Ltd (the 'charity') for the year ended 31 March 2023 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 2023 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 2024

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 2024

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 2024

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

1st October 2024

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Financial Activities

Year ended 31 March 2024

			2024	2023	
	Note	Unrestricted Funds	Restricted funds	Total Funds	Total Funds
		£	£	£	£
Income					
Donations and legacies	5	5,383	-	5,383	8,844
Charitable activities	6	536,889	371,841	908,730	748,263
Other Trading activities	7	87,510	-	87,510	89,686
Investment income	8	668	-	668	352
Total Income		630,450	371,841	1,002,291	847,145
Expenditure					
Expenditure on raising Funds		316	-	316	363
Expenditure on Charitable activities	9	587,481	379,210	966,691	810,032
Total Expenditure		587,797	379,210	967,007	810,395
Net income (expenditure)		42,653	(7,369)	35,284	36,750
Transfers between funds	21	-	-	-	-
Net movements in funds		42,653	(7,369)	35,284	36,750
Reconciliation of funds					
Total funds brought forward		388,124	9,538	397,662	360,912
Total funds carried forward	22	430,777	2,169	432,946	397,662

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

The notes on pages 26 to 39 form part of these financial statements.

DISABILITY SPORT NI LTD
Company Limited by Guarantee
Income and Expenditure account
Year ended 31 March 2024

Income and expenditure account

		Total 2024	Total 2023
		£	£
Income		1,001,623	846,793
Interest and investment income		668	352
Gross Income		1,002,291	847,145
Expenditure		944,858	753,775
Depreciation and impairment charges	15	22,149	56,620
Total expenditure		967,007	810,395
Net Expenditure		35,284	36,750

The notes on pages 26 to 39 form part of these financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

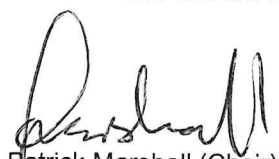
Statement of Financial Position

Year ended 31 March 2024

	Note	2024 £	£	2023 £	£
Fixed Assets					
Tangible Fixed Assets	15	200,827		190,258	
Current Assets					
Debtor	16	271,296		219,971	
Short term deposits		103		102	
Cash at bank and in hand		146,465		145,847	
		<u>417,864</u>		<u>365,920</u>	
Creditors falling due within one year	17	(152,266)		(114,861)	
Net Current assets			265,598		251,059
Total assets less current liabilities			466,425		441,317
Creditors due after more than one year	18		(33,479)		(43,655)
Net Assets			432,946		397,662
Funds of the charity					
Restricted Funds	21		2,169		9,538
Unrestricted Funds	21		430,777		388,124
Total Charity Funds	21		432,946		397,662

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 1st October 2024 and are signed on behalf of the board by:


Patrick Marshall (Chair)
Trustee

The notes on pages 26 to 39 form part of these financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	35,284	36,750
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	22,149	56,620
Other Interest receivable and similar income	(668)	(352)
<i>Changes in:</i>		
Trade and other debtors	(51,325)	-
Trade and Other creditors	36,490	296
Cash generated from operations	41,930	93,314
Interest received	668	352
Net cash from operating activities	42,598	93,666
Cash flows from investing activities		
Purchase of tangible fixed assets	(32,718)	(50,548)
Net cash flow from investing activities	(32,718)	(50,548)
Cash flows from financing activities		
Repayment of bank loan	(9,261)	(9,121)
Net cash flow from financing activities	(9,261)	(9,121)
Net increase in cash and cash equivalents	619	22,871
Cash and cash equivalents at beginning of the year	145,949	123,078
Cash and cash equivalents at end of the year	146,568	145,949

The notes on pages 26 to 39 form part of these financial statements.

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024

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 2024

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 2024

5. Donations and Legacies	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	5,383	-	5,383
	<u>5,383</u>	<u>-</u>	<u>5,383</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	5,844	3,000	8,844
	<u>5,844</u>	<u>3,000</u>	<u>8,844</u>

6. Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sport NI grants	485,100	1,280	486,380
Other Grants	4,767	368,685	373,452
Training Courses	25,024	300	25,324
Participant fees	6,669	1,616	8,285
Inclusive Sports Facilities	14,575	-	14,575
Other Charitable Income	754	(40)	714
	<u>536,889</u>	<u>371,841</u>	<u>908,730</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sport NI grants	449,278	174,900	624,178
Other Grants	-	85,429	85,429
Training Courses	22,492	-	22,492
Participant fees	4,462	1,807	6,269
Inclusive Sports Facilities	9,525	-	9,525
Other Charitable Income	127	243	370
	<u>485,884</u>	<u>262,379</u>	<u>748,263</u>

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other Trading Activities	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
Progressive Building Society	60,000	-	60,000
Rental Income	-	-	-
Live Active NI	27,510	-	27,510
	87,510	-	87,510

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2023
	£	£	£
Progressive Building Society	75,000	-	75,000
Rental Income	8,271	-	8,271
Live Active NI	6,415	-	6,415
	89,686	-	89,686

8. Investment Income	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
Interest	668	-	668
	668	-	668

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2023
	£	£	£
Interest	352	-	352
	352	-	352

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Activities Undertaken Directly	Support costs	Total Funds 2024	Total Funds 2023
Expenditure	£	£	£	£
Community Participation	385,692	34,775	420,467	396,145
Performance Sport & Club Development	341,305	18,203	359,508	296,383
Training, Education & Volunteering	62,207	6,158	68,365	39,249
Sports Facility Access	29,555	1,037	30,592	20,744
Communication & Engagement	48,744	4,945	53,689	36,553
Strategic Planning & Policy Development	31,441	2,629	34,070	20,958
	898,944	67,747	966,691	810,032

10. Analysis of Support Costs

	Raising Funds	Charitable Activity	Total 2024	Total 2023
	£	£	£	£
Governance costs	-	37,692	37,692	6,950
Finance	-	4,754	4,754	3,876
Depreciation	-	16,793	16,793	9,451
Office Costs	-	8,508	8,508	5,908
	-	67,747	67,747	26,185

11. Net Income

Net income is stated after charging:

	2024	2023
	£	£
Auditors' remuneration	3,900	4,620
Depreciation of fixed assets	22,149	56,620
Operating lease payments	-	-
	26,049	61,240

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Operating lease commitments

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

	2024	2023
	£	£
Payments within the next year	-	-
Payments within the next 2 to 5 years	-	-
Payments after 5 years	-	-
	<u>-</u>	<u>-</u>

13. Staff Costs

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

	2024	2023
	£	£
Wages and salaries	504,757	442,221
Social security costs	50,200	40,025
Employer contributions to pension plans	29,942	26,822
	<u>584,899</u>	<u>509,068</u>

The average head count of employees during the year was 18 (2023: 16).

One employee received employee benefits of more than £60,000 during the year (2023: One).

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 £83,037 (2023: £76,618).

14. Trustee remuneration expenses

The charity Trustees were not paid and did not receive any other benefits from employment within the Charity in the year (2023: £nil). Trustees travel expenses reimbursed during the year amounted to £nil (2023: £nil).

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Tangible fixed assets

	Land and Property	Fixtures and Fittings	Sports Equipment	Office Equipment	Motor vehicles	Total
	£	£	£	£	£	£
COST						
At 1 April 2023	156,241	26,571	337,411	44,675	74,392	639,290
Additions	-	-	-	4,480	28,238	32,718
Disposals	-	-	(56,834)	(25,448)	(29,649)	(111,931)
At 31 March 2024	<u>156,241</u>	<u>26,571</u>	<u>280,577</u>	<u>23,707</u>	<u>72,981</u>	<u>560,077</u>
DEPRECIATION						
At 1 April 2023	18,737	26,570	317,690	37,275	48,760	449,032
Charge for the year	3,125	1	5,357	3,799	9,867	22,149
Disposals	-	-	(56,834)	(25,448)	(29,649)	(111,931)
At 31 March 2024	<u>21,862</u>	<u>26,571</u>	<u>266,213</u>	<u>15,626</u>	<u>28,978</u>	<u>359,250</u>
CARRYING AMOUNT						
At 1 April 2023	<u>137,504</u>	<u>1</u>	<u>19,721</u>	<u>7,400</u>	<u>25,632</u>	<u>190,258</u>
At 31 March 2024	<u>134,379</u>	<u>-</u>	<u>14,364</u>	<u>8,081</u>	<u>44,003</u>	<u>200,827</u>

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

16. Debtors

	2024	2023
	£	£
Trade Debtors	23,362	86,805
Amounts owed by related party	-	3,484
Prepayments and accrued income	247,934	129,682
	<u>271,296</u>	<u>219,971</u>

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank Loans and overdrafts	10,172	9,257
Trade creditors	63,756	27,207
Amounts owed to related party	414	1,103
Accruals and deferred income	62,534	62,808
Other tax and social security	15,390	14,486
	152,266	114,861

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

	2024	2023
	£	£
Bank Loans and overdrafts	33,479	43,655
	33,479	43,655

19. Deferred income

	2024	2023
	£	£
At 1 April 2023	51,880	9,763
Amount released to income	(51,880)	(8,213)
Amount deferred in year	45,000	50,330
	45,000	51,880

20. Pensions

The company operates a money purchase scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs charge represents contributions payable by the company to the fund and amounted to £29,942 (2023: £26,822).

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Unrestricted Funds					
General Funds	301,417	630,450	(587,797)	36,707	380,777
Designated funds	86,707	-	-	(36,707)	50,000
	388,124	630,450	(587,797)	-	430,777

The Board has designated £50,000 of the charity's unrestricted funds to support the NI Boccia League (£15,000), WCBB (£20,000) and All-Out Trekking Programme (£15,000).

	1 April 2022	Income	Expenditure	Transfers	31 March 2023
	£	£	£	£	£
Unrestricted Funds					
General Funds	217,294	581,766	(494,133)	(3,510)	301,417
Designated funds	84,835	-	-	1,872	86,707
	302,129	581,766	(494,133)	(1,638)	388,124

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Restricted Funds					
DfC - Equipment Fund	1,765	-	(1,765)	-	-
Sporting Winners Wheelchair Basketball	3,883	156,278	(160,161)	-	-
Sporting Winners Boccia	-	129,916	(129,916)	-	-
Sporting Clubs Wheelchair Basketball	60	(40)	(20)	-	-
ABC - Inclusive Sports & Recreation	-	56,072	(56,072)	-	-
Perennials - NI W'Chair B'Ball League	2,169	-	-	-	2,169
Every Body Active (Antrim & N'Abbey)	356	-	(356)	-	-
The Rank Foundation - Start Here Programme	1,305	29,615	(30,920)	-	-
Performance Pathways	-	-	-	-	-
	9,538	371,841	(379,210)	-	2,169

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

	1 April 2022	Income	Expenditure	Transfers	31 March 2023
Restricted Funds	£	£	£	£	£
Sport NI - Capital Equipment Fund	46,447	-	(46,447)	-	-
DfC - Equipment Fund	3,530	-	(1,765)	-	1,765
Sporting Winners Wheelchair Basketball	6,008	89,259	(91,384)	-	3,883
Sporting Winners Boccia	-	46,524	(47,252)	728	-
Sporting Winners Para show	-	-	-	-	-
Sporting Clubs Wheelchair Basketball	-	19,616	(19,556)	-	60
Sporting Clubs Boccia	-	20,550	(21,460)	910	-
Athlete Investment Programme	-	10,000	(10,000)	-	-
ABC - Inclusive Sports & Recreation	-	59,099	(59,099)	-	-
Versus Arthritis - Active Recreation	2,038	-	(2,038)	-	-
Perennials - NI W'Chair B'Ball League	284	3,000	(1,115)	-	2,169
Every Body Active (Antrim & N'Abbey)	476	-	(120)	-	356
Active Communities	-	-	-	-	-
The Rank Foundation - Start Here Programme	-	14,000	(12,695)	-	1,305
A&N BC - UK Challenger 23	-	3,331	(3,331)	-	-
	<u>58,783</u>	<u>265,379</u>	<u>(316,262)</u>	<u>1,638</u>	<u>9,538</u>

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	200,667	160	200,827
Current assets	415,855	2,009	417,864
Creditors due in less than one year	(152,266)	-	(152,266)
Creditors due after more than one year	(33,479)	-	(33,479)
Net assets	<u>430,777</u>	<u>2,169</u>	<u>432,946</u>

23. Taxation

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

DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

24. Related parties

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

At 31 March 2024, Live Active NI C.I.C owed £nil (2023: £3,484) to the Charity and the Charity owed £414 (2023: £1,103) to Live Active Enterprises NI C.I.C.

During the year, the Charity recharged costs totalling £17,628 (2023: £28,774) to Live Active Enterprises NI C.I.C and costs totalling £27,424 (2023: £27,726) were charged to the Charity by Live Active Enterprises NI C.I.C.

25. Contingencies

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