

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

# **DISABILITY SPORT NI LTD**

**Company Limited by Guarantee**

**Report and Financial Statements**

**31 March 2025**

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

**DISABILITY SPORT NI LTD**  
**Company Limited by Guarantee**  
**Report and Financial Statements**  
**Year ended 31 March 2025**

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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 2025.

## REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	Disability Sport NI Ltd
<b>Charity registration number</b>	NIC102838
<b>Company registration number</b>	NI032590
<b>Principal office and registered Office</b>	Unit G, Curlew Pavilion, Portside Business Park 189 Airport Road West Belfast, BT3 9ED
<b>The Trustees</b>	Mr Patrick Marshall – Chair Ms Barbara Jill Poots – Vice-Chair Mr David Cowan Mr James Rose Mr Barry Shannon Mr Greg Yarnall Ms Nicola Woods
<b>Company secretary</b>	Mr Kevin O'Neill
<b>Senior Staff</b>	Mr Kevin O'Neill – Chief Executive Ms Rhian McCarroll – Performance Pathways Manager Mr Aubrey Bingham – Community Sport Manager Ms Sonia Langasco – Communications and Services Manager
<b>Accountants</b>	Connon Associates Limited Chartered Accountants Ecos Centre Broughshane Road Ballymena, BT43 7QA
<b>Auditor</b>	Finegan Gibson Ltd Chartered Accountants & Statutory Auditors Causeway Tower 9 James Street South Belfast, BT2 8DN
<b>Bankers</b>	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 active recreation.

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

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

We currently have 133 member groups made up of disability and mainstream sports organisations and clubs, disability charities and groups, schools and adult centres and organise a range of participation programmes, events, training courses and education projects - all designed to improve the health and wellbeing of disabled people.

We also work closely with Governing Bodies of Sport and British and Irish performance sports organisations to ensure that talented disabled sports people have the same opportunity as their non-disabled peers to participate and excel in their chosen sport. In addition, we have lead responsibility for the development of the Paralympic sports of Wheelchair Basketball and Boccia in Northern Ireland.

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

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

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

**Our Strategic Outcomes are** -

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

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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 24<sup>th</sup> June 1997 and registered as a charity with The Charity Commission for Northern Ireland on 22<sup>nd</sup> May 2015.

### ***Organisation structure***

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

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

The Chief Executive Officer (CEO), who is appointed by the Trustees, is responsible for the day-to-day operations of the charity – supported by a management team consisting of the Performance Pathways Manager, Community Sport Manager and Communications and Services Manager.

The charity has adopted the National Joint Council (NJC) pay scales for its use. Increments will normally be awarded annually, from 1<sup>st</sup> 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 relevant documents including the Strategic Plan and most recent annual Impact Report.

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

## ***Live Active Enterprises NI C.I.C***

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

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

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

## **OBJECTIVES**

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

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

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

### **Strategic Priority 1: More Local Sports and Active Recreation Opportunities**

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

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## **Strategic Priority 2: More Inclusive Player Pathways**

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

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

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

## **Strategic Priority 4: Improved Communications, Training and Engagement**

To inspire, facilitate and encourage disabled people to participate in sport and active recreation by engaging with disabled people and the broader community, through the delivery of inclusive training and by advocating for more inclusive opportunities.

## **Strategic Priority 5: Enhanced Governance and Income Generation**

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

## **ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

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

### **Strategic Priority 1: More Local Sports and Active Recreation Opportunities**

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

#### Achievements

During the year the charity organised an extensive range of community sport and active recreation programmes for disabled people, delivering 16,820 participant opportunities to 4,106 unique participants, in partnership with a range of disability organisations and a number of District Councils. A summary of these programmes is provided below:

**1.1 NI Wide Community Participation Programme:** This involved the delivery of a varied range of participation initiatives throughout Northern Ireland by our Regional Development officer and two Activity Leaders, 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.

The programme involved 9,044 sports and recreation opportunities being delivered to 2,980 participants. Activities included inclusive walking, adapted cycling, angling, archery, boccia, badminton, multi-sports sessions, 'Wheelie Active' sessions and a number of inclusive summer schemes for children. The majority of the activities were funded by the Progressive Building Society.

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**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 is delivered by our Inclusive Sport and Leisure Officer, Colleen Connolly. The programme involved 2,775 sports and recreation opportunities being delivered to 575 participants throughout the Borough. Activities included adapted cycling, boccia, goalball, inclusive gym sessions, a range of multi-sport sessions, a local 'Wheelie Active' programme as well as a sports event for Children with limb loss held at South Lake Leisure Centre.

**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) programme delivered from 2016 to 2020. The project is currently led by Active Recreation Officer, Martin Quick who successfully delivered 5001 sports and recreation opportunities to 551 participants during the year. Activities included a weekly 'Buggy Fit' programme, a range of 'GOGA Fit' multi-sport sessions, Tai Chi sessions, an Aqua Aerobics programme as well as a 'Sensory Mile' event held at the People's Park, Portadown.

## 1.3 Community Events Programme – Northern Ireland Wide

17 community events were organised and delivered during the year, involving 27 member groups and schools. An overview of the events is provided below:

- **Swim Ulster Disability Open Swimming Championships**, Lagan Valley LeisurePlex, Lisburn organised in partnership with Swim Ulster.
- **Multi- Sports Event for 'Amputees', Olympia Leisure Centre**, Belfast organised in partnership with the Amputee Rehabilitation Centre.
- **Junior Paralympic Fun Day**, Antrim Forum.
- **Derry~ Londonderry Schools Boccia Competition**, Foyle Arena.
- **Antrim Schools Boccia Competition**, Antrim Forum.
- **Craigavon Schools Boccia Competition**, South Lake Leisure Centre
- **Versus Arthritis Boccia Competition Day, La Mon House Hotel**
- **Special Schools New Age Kurling Championships**, Newforge Sports Centre, Belfast.
- **Special Schools New Age Kurling Championships**, South Lake Leisure Centre, Craigavon.
- **Special Schools Sports Hall Athletics Championships**, Craigavon.
- **Special Schools Table Tennis Competition**, South Lake Leisure Centre, Craigavon.
- **'Sensory Mile' Event**, the Mall, Armagh.
- **DfC Celebration of Sport event**, Blair Mayne Leisure Centre, Newtownards.
- **DfC Celebration of Sport event**, Carrickfergus Leisure Centre.
- **Mae Murray Foundation multi-sports event**, Carnfunnock Country Park, Larne.
- **Multi Sports Day for BLESMA (People with 'Limb Loss')**, Antrim Forum.
- **RNIB Boccia competition**, Cookstown Leisure Centre.

## 1.4: '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.

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## 1.5: All Out Trekking (AOT)

The charity continued to deliver its 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.

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 2024. A total of 143 participants took part in the programme which continues to attract a diverse range of disabled people from throughout Northern Ireland. Indeed participants ranged from people with brain injury, amputees, wheelchair users, families with teenagers on the autistic spectrum through to people with reduced mobility, arthritis, as well as stroke and health related conditions.

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

### Strategic Priority 2: More Inclusive Player Pathways

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

### 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 completed its review of the existing award and formally launched a new refreshed award with three 'achievement levels', which will be managed and administered through 'Monday.Com' a cloud based project management tool.

By year end the following 11 Governing Bodies of Sport had signed up and achieved the 'Commit' level of the newly refreshed accreditation scheme:

- Irish Football Association
- Athletics NI
- Ulster Rugby
- Ulster Tennis
- RYA NI
- NI Judo Federation
- Gymnastics NI (British Gymnastics)
- Ulster GAA
- Paddle NI
- Ulster Badminton
- Irish Bowls Federation

In addition one further governing Body of Sport, Cycling Ireland had been invited to join the accreditation scheme.

**2.2 Progressive Club Support Programme:** This programme involved the allocation of small

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development grants of £300, funded by Progressive Building Society, to the following 13 clubs:

- Antrim All-Stars Boccia Club
- Banbridge Barbarians Mixed Ability Rugby Team
- Bangor Bulls Wheelchair Basketball Club
- Belfast Lough Sailability
- Belfast Trailblazers Powerchair FC
- Causeway Crushers Powerchair FC
- Craigavon Lakers Wheelchair Basketball Club
- Glenravel GAC
- NI Knights Wheelchair Basketball Club
- Northern Ireland Polio Fellowship Boccia Club
- Portadown Panthers Tag Rugby club
- Spokes in Motion Wheelchair Tennis Club
- South West Storm WBC

**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 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 1<sup>st</sup> October, 2024.

The winners of the 2023-24 awards were as follows:

- Disability Club of the Year – Causeway Giants Wheelchair Basketball Club
- Mainstream Club of the Year – St Mary's GAC ('All Star' Team), Aghagallon
- Wheelchair Basketball Club Person of the Year– Stephen Heron (Causeway Giants WBC)
- Wheelchair Basketball Official of the Year – Kieran Temple
- Boccia Club Person of the Year – Justin Black (Bangor Boccia Club)
- Boccia Official of the Year – Conor Campbell

**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:** Disability Sport NI continued to organise the Northern Ireland league, sponsored by the Perennials RFC, which gives 8 local wheelchair basketball clubs an opportunity to compete in a high quality competition. Throughout each season each club hosts a 'Game Day' with the final 'Game Day' being hosted by Disability Sport NI. This report covers two seasons as each season normally runs from September to April/May each year.

The **2023-24 season** final took place at Ulster University's Jordanstown campus on Saturday 13<sup>th</sup> April, 2024 where 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.

The **2024-25 season** final is scheduled to take place at Newforge Sports Complex, Belfast on 3<sup>rd</sup> May 2024.

**Coach Education and Training (Workforce Development):** The charity organises and delivers a

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range of courses for club coaches, umpires and referees on an ongoing basis, designed to build a skilled and qualified volunteer workforce around the sport of wheelchair basketball in Northern Ireland.

Highlights during the year included the organisation of a 'Level 1' coaching qualification course in Belfast on the 8<sup>th</sup> September, involving 12 new coaches and the organisation of a 'Clean Sport' (anti-doping) Workshop on 19<sup>th</sup> November, which reinforced the importance of maintaining integrity and fairness in sport. A BWB Level 2 Referee Course has also been planned for April 2025.

**Junior Club Development:** With the appointment of a Junior Development Officer last year the focus this year continued on encouraging and supporting clubs to develop junior sections with significant progress achieved. By year end junior programmes or initiatives had been developed at four clubs, namely the Causeway Giants (the 'Lil Giants'), Knights, North West Wolves and BC Werewolves Wheelchair Basketball Clubs. In addition Disability Sport NI organised a pilot junior programme in Newry.

**Junior Competition Opportunities:** To support the development of the junior sections of the clubs two 'Junior Blitz' competitions were organised during the year.

The 1st Junior Blitz was hosted by the Belfast Knights on the 30th March at the Hammer Youth Club with 21 junior players from the NI Knights, Causeway Giants and the Newry programme competing in a range of small sided games adapted to suit the varied ability levels.

The 2nd Junior Blitz was hosted by the Causeway Giants on the 1st February at the Ulster University, Coleraine with 14 junior players from the NI Knights, Causeway Giants, South West Storm and the Newry programme participating in the event.

#### **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 during the year in locations throughout the UK. The final games of the season will be played during April 2025.
- **BWB Women's League Division 2 (North):** In only its third year competing in the league, the NI Academy women's team, under coach Valene Ryan, competed in their series of weekend based competitions held in Cardiff, Loughborough and London, finishing bottom of the group.
- **2026 Glasgow Commonwealth Games:** Building on developments last year preparation continued for the 2026 Glasgow Commonwealth Games with a series of weekend residential camps organised at Ulster University, Jordanstown throughout the year for both the men's and women's 3x3 programme. NI Academy coaches Paul McKillop and Valene Ryan planned and delivered the camps in liaison with Disability Sport NI Performance Staff. Sports Institute Northern Ireland Staff also supported the delivery of a number of camps.

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In addition the first ever 3x3 Cup competition organised in Northern Ireland took place at the Antrim Forum on 15<sup>th</sup> June 2024 with 10 teams participating. A mini 'Junior Blitz' involving 11 juniors was also organised as part of the event.

- **Celtic Cup:** An NI Team also competed in the 'Celtic Cup' competition held in in Largs, Scotland on 5th-7th June 2024 with the team securing 2nd place finish. Two junior athletes from NI also competed at the School Games in Loughborough in September as part of a 'Celtic Team' alongside a number of Scottish athletes.

**Talented Athlete Support:** Wheelchair basketball staff continued to support the development of local talented wheelchair basketball athletes during the year with a focus on the following four athletes:

- **Katie Morrow:** Katie continued to play for Cardiff Met University in the British Women's League during the year as well as competing and training for the GB & NI squad, successfully being selected to compete at the Paris 2024 Paralympic Games where her team narrowly lost their quarter final to finish in 5th place. Disability Sport NI Performance staff continued to support Katie remotely where they could during the year, both remotely and in person. This included securing a Sport NI 'Athlete Award' of £5,000 to support her with training and competition costs.
- **James MacSorley:** James continued to play for Bilbao in the Spanish Professional League during the year as well as competing and training for the GB & NI Squad, although he narrowly missed out on qualification for the Paris 2024 Paralympic Games. Disability Sport NI Performance staff continue to support James remotely on a weekly basis, in partnership with the Sports Institute for Northern Ireland (SINI).
- **Conn Nagle:** Conn played for Getafe in the Spanish Professional League during the year as well as training and competing with the GB & NI 'Development Group' for talented players. Disability Sport NI Performance staff continued to support Conn remotely throughout the year.
- **Nathan McCabe:** Nathan remained a home based athlete, training in NI and playing for the NI Academy in BWB Division 1 North. Nathan continued to engage with the GB & NI U23 squad throughout the year. Disability Sport NI Performance staff continued to support Nathan throughout the year. This included securing a Sport NI 'Athlete Award' of £2,500 to support him with training and competition costs.

**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:

- **The NI Open Competitions:** A series of NI Open competitions were held throughout the year.
  - **The Northern Ireland 2024 Pairs League:** The league concluded in Quarter 1 with rounds 3 (Omagh LC) and 4 (South Lake LC) of the Pairs league taking place. After an extremely competitive league, Boccia Ireland were the winners, with Fermanagh Lakers finishing 2nd and the NI Polio Foundation Saints coming 3rd. In total, 6 teams competed in the league.
  - **The Northern Ireland Championships:** successfully organised on the 18<sup>th</sup> January, 2025 at South Lake Leisure Centre, Craigavon.
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- **The Northern Ireland 2025 Pairs League:** The 2025 NI Pairs League Commenced in quarter 4 of the 2023-24 reporting period, with 8 teams competing in a series of 'game days' the first two of which were held in Ulster University, Jordanstown on 8th February and in the Antrim Forum on 29th of March.

#### Club Development:

- Disability Sport NI development staff provided ongoing support and promotion to the following clubs throughout the year: Antrim All Stars, Bangor Boccia Club, Craigavon Boccia Club, Fermanagh Boccia Club, Lough Moss Boccia Club, Larne Boccia Club and the NI Polio Fellowship Saints Boccia Club.

**Coach Education and Training:** A Level 1 Award in Coaching Boccia commenced on the 24th of February 2025. 8 learners completed the award. Two Boccia Leaders Awards were also delivered during the year.

**Girls in Boccia Camp:** This camp involving 9 athletes and 5 coaches from NI, Scotland and England took place from 28th Feb – 2nd March at Belfast High School and Ulster University's Jordanstown campus.

**Schools Boccia Project:** This project launched in September 2024 was concerned with promoting the sport in mainstream schools and encouraging teachers to complete a Boccia Leaders Award. The project was a great success with 19 staff from 12 schools completing the programme.

#### 2.5.2 Boccia Performance Pathway Programme

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 were organised throughout the year in addition to a Camp held in Enniskillen from the 1st – 3rd November, 2023 in preparation for the following key events:

- **Leinster Open, June, 2024:** 6 players selected winning 2 Gold and 2 x 4<sup>th</sup> place finishes.
- **Munster Open, October, 2024:** 2 players selected winning 1 bronze and a 4<sup>th</sup> place finish.
- **Scottish Open, 5<sup>th</sup> October, 2024:** 3 athletes selected winning 1 silver and 2 bronze medals.
- **UK Championships, 15<sup>th</sup> -17<sup>th</sup> November, 2024:** 6 athletes selected – 1x4<sup>th</sup> place finish, 2 x 6<sup>th</sup> place finishes and 1 7<sup>th</sup> place finish.
- **Irish Championships, 30<sup>th</sup> November- 1<sup>st</sup> December, 2024:** 10 athletes selected. Results as follows:
  - 1st x 4, 2nd x 3, 4th x 1, 5th x 1, 6th x 1
  - Scott Cromie, Michaela Hollywood and Jayne Milligan (x2) – Irish Champions

An NI Academy team also entered the Boccia England National League for the first time. The team travelled to England for 2 league fixtures, consisting of 6 competitions opportunities, finishing 3<sup>rd</sup> place in the North West Division.

**'NI Boccia Challenger' Event:** In addition the charity hosted a Boccia UK approved 'NI Challenger' competition for the third year running in the Antrim Forum from the 14<sup>th</sup> – 16<sup>th</sup> March, 2024. 21 players from N. Ireland, Republic of Ireland, England, Wales and Scotland participated in what was a very successful event.

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

**Claire Taggart:**

Claire participated in the Paris 2024 Paralympic Games competing in BC2 Female Individual Competition finishing in 4<sup>th</sup> place narrowly missing out on a medal. She also competed as part of the BC1/2 Team who reached the quarter finals of the competition.

**Robyn McBride:**

Robyn was selected to be part of the British Paralympic Association's 'Paralympic Inspiration Programme' and travelled to Paris during the 2024 Paralympic Games to participate in a series of workshops and experiences as part of the programme.

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

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

#### Achievements

##### **3.1 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.

As part of our ongoing work, and in partnership with our contracted disability access consultant, All In Access Consultancy we continued to review Northern Ireland planning applications on a monthly basis in order to identify sports and leisure related projects and make them aware of our disability access design and management guides. During the 2023-24 period 105 sports and leisure projects were sent letters making them aware of the charity's suite of disability access guidelines.

##### **3.2 Inclusive Sport Facility Accreditation (ISF)**

In partnership with our contracted disability access consultant, 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 seventeen 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.

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## Strategic Priority 4: Improved Communications, Training and Engagement

To inspire, facilitate and encourage disabled people to participate in sport and active recreation by engaging with disabled people and the broader community, through the delivery of inclusive training and by advocating for more inclusive opportunities.

### Achievements

**4.1 Advocacy and Lobbying:** In response to an unprecedented 18% drop in the number of disabled people in Northern Ireland participating in sport and physical activity over the last five years, the charity launched the 'All Equal All Active' Call to Action during the year.

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

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

The Call to Action was launched on the 4<sup>th</sup> February 2025 with a series of over 20 meetings and presentations organised with key organisations to promote the campaign during February and March 2025. This included a presentation to the Northern Ireland Assembly's All Party Group on Sport at Parliament Buildings, Stormont on 11<sup>th</sup> February. A series of further meetings with key organisations are planned to take place during the new financial year.

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

- The launch and promotion of the 'All Equal All Active' Call to Action and related campaign on social media.
  - The development and implementation of a social media strategy which increased the charity's presence on social media significantly.
  - The continued promotion of the 'Active Living No Limits' disability sport opportunities website for Northern Ireland. This resulted in the number of opportunities listed on the site increasing from 181 opportunities to 233 opportunities.
  - The successful management of information and news on the charity's website and social media channels.
  - The production and promotion of a Paris 2024 Paralympic Games publication featuring the nine athletes from Northern Ireland representing Ireland or Great Britain and NI at the games.
  - Promotion of NI Wheelchair Basketball and Boccia Academy programmes.
  - The marketing, promotion and delivery of training courses and youth sport challenges.
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# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2025

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## 4.3 Training and Education:

Disability Sport NI delivered 35 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 11 '5 Star Disability Sport Challenge' an education based sports challenge designed to increase understanding of disability and challenge negative attitudes and misconceptions about disabled people in primary schools.

In total 46 courses and sports challenges involving 1705 participants were delivered during the year.

## 4.4 Research and Insight:

Disability Sport NI uses the 'outcome-based accountability' (OBA) performance management system used by public bodies in Northern Ireland to assess the impact of the charity's work. In line with this performance management system, the charity evaluates each area of its work by using three OBA questions:

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

During the current 2024-25 financial year the charity used this OBA performance management system to demonstrate its success by producing an annual impact report and a series of OBA based 'Insight Pieces' which focus on different areas of the charity's work.

A range of 'Insight Pieces' and an annual impact report for the year are available on the Disability Sport NI website [www.dsni.co.uk](http://www.dsni.co.uk)

## Strategic Priority 5: Enhanced Governance and Income Generation

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

### Achievements

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

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

- Active Living: No Limits Forum
  - British Paralympics Association National Paralympic Committee (Paralympics GB)
  - Boccia UK Board of Directors
  - Home Nation Disability Sports Organisations' Chief Executive Officers Forum
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# DISABILITY SPORT NI LTD

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Year ended 31 March 2025

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## 5.3 Disability Sport NI/Active Disability Ireland Collaboration Project

During the year the charity developed a partnership with Active Disability Ireland, an organisation with similar aims and objectives based in the Republic of Ireland. The purpose of the initiative was to explore the merit and potential benefits of a cross-border all island approach to some areas of both organisation's respective work.

Funding was secured from the Department of Foreign Affairs 'Shared Island' fund (Republic of Ireland) for the project led by Active Disability Ireland which was concerned with exploring potential areas of mutually beneficial partnership working. This led to the appointment of Belfast based consultancy, S3 Solutions, to manage a series of joint meetings and seminars where potential areas of partnership working were considered.

This culminated in the development of a 'Collaboration Report' which identified four key areas of potential collaboration and an associated action plan. The four key areas of collaboration identified in the report were as follows:

- Participation
- Training and Education
- Communication and Engagement
- Organisational Development

Disability Sport NI Directors have agreed that the report provides a good basis for future collaboration which will be prioritised during the next financial year.

**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 **86 volunteers** contributed a total of **1520 hours** to the work of the charity. This involved a contribution from three types of volunteers as explained below:

**Trustees and Honorary Presidents:** 9 volunteers with a range of individual skills required to effectively oversee the governance and strategic direction of the charity.

**Regular Volunteers:** 56 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:** 21 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.

# **DISABILITY SPORT NI LTD**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Directors Report)**

**Year ended 31 March 2025**

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## **PUBLIC BENEFIT**

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

Disability Sport NI Ltd is Northern Ireland's main disability sports charity working to improve the health and wellbeing of disabled people through sport and active recreation. We work with people with physical, sensory and learning disabilities of all ages and with schools, disability groups, sporting organisations and clubs to ensure that everyone can benefit from the health, social and educational benefits of sport and active recreation. We believe that every disabled person has the right to participate in all aspects of life and are committed to building a more inclusive society where disabled people have the same opportunity as non-disabled people to lead a full, active and healthy lifestyle through sport and active recreation.

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

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

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2025

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## FINANCIAL REVIEW

The detailed financial results for the year ended 31<sup>st</sup> March 2025 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 £1,040,357 (2024: £1,002,291). This includes unrestricted income of £608,992 (2024: £630,450) and restricted income of £431,365 (2024: £371,841).

### *Expenditure*

Total resources expended in the period were £984,696 (2024: £967,007). The cost of charitable activities amounted to £984,480 (2024: £966,691) and the cost of raising funds amounted to £216 (2024: £316).

### *Net Movement in Funds*

Net incoming resources in the period were £55,661 (2024: £35,284 incoming). Before transfers between funds, this represents a net increase in unrestricted funds of £43,078 (2024: £42,653 increase) and a net increase in restricted funds of £12,583 (2024: £7,369 decrease).

At the end of the reporting period there no amounts (2024: none) transferred from unrestricted to restricted funds.

Total charity funds carried forward at 31<sup>st</sup> March 2025 amounted £488,607 (2024: £432,946).

The balance held in unrestricted funds at the year-end was £473,855 (2024: £430,777). This includes £183,071 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.

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# DISABILITY SPORT NI LTD

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Year ended 31 March 2025

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The restricted fund balance at the year-end was £14,752 (2024: £2,169).

### ***Reserves Policy***

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

At the end of the reporting period, the charity held free reserves of £240,784 (2024: £180,110).

### ***Principal Financial Risks and Uncertainties***

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

The main financial risk listed on the risk register at the end of the 2024-25 financial year was as follows:

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

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

This risk was managed by:

- The Chair and CEO actively engaging with the Chair and Senior Leadership Team at Sport NI throughout the period.
- The development and launch of the 'All Equal All Active' Call to Action and related campaign, which highlighted the unprecedented drop in participation in sport and physical activity by disabled people in Northern Ireland and the importance of the work of Disability Sport NI in order to address the fall in participation levels.

# DISABILITY SPORT NI LTD

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Trustees' Annual Report (Incorporating the Directors Report)

Year ended 31 March 2025

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## 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 30<sup>th</sup> September 2025 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 2025**

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### **Opinion**

We have audited the financial statements of Disability Sport NI Ltd (the 'charity') for the year ended 31 March 2025 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 2025 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 2025**

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## **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 2025**

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### **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 2025

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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

30<sup>th</sup> September 2025

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

## Statement of Financial Activities (including Income and Expenditure Account)

Year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted funds £	2025 Total Funds £	2024 Total Funds £
<b>Income</b>					
Donations and legacies	5	4,521	-	4,521	5,383
Charitable activities	6	543,885	431,365	975,250	908,730
Other Trading activities	7	60,000	-	60,000	87,510
Investment income	8	586	-	586	668
<b>Total Income</b>		<b>608,992</b>	<b>431,365</b>	<b>1,040,357</b>	<b>1,002,291</b>
<b>Expenditure</b>					
Expenditure on raising funds		216	-	216	316
Expenditure on Charitable activities	9	565,698	418,782	984,480	966,691
<b>Total Expenditure</b>		<b>565,914</b>	<b>418,782</b>	<b>984,696</b>	<b>967,007</b>
<b>Net income (expenditure)</b>		<b>43,078</b>	<b>12,583</b>	<b>55,661</b>	<b>35,284</b>
Transfers between funds	20	-	-	-	-
<b>Net movements in funds</b>		<b>43,078</b>	<b>12,583</b>	<b>55,661</b>	<b>35,284</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		430,777	2,169	432,946	397,662
<b>Total funds carried forward</b>	21	<b>473,855</b>	<b>14,752</b>	<b>488,607</b>	<b>432,946</b>

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

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Statement of Financial Position

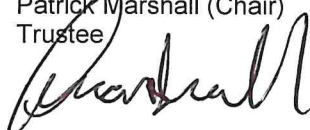
Year ended 31 March 2025

	Note	2025 £	£	2024 £	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	14	183,071		200,827	
<b>Current Assets</b>					
Debtor	15	99,727		271,296	
Short term deposits		105		103	
Cash at bank and in hand		386,149		146,465	
		<u>485,981</u>		<u>417,864</u>	
Creditors falling due within one year	16	<u>(158,186)</u>		<u>(152,266)</u>	
<b>Net Current assets</b>			<b>327,795</b>		<b>265,598</b>
<b>Total assets less current liabilities</b>			<u><b>510,866</b></u>		<u><b>466,425</b></u>
Creditors due after more than one year	17		<b>(22,259)</b>		<b>(33,479)</b>
<b>Net Assets</b>			<u><u><b>488,607</b></u></u>		<u><u><b>432,946</b></u></u>
<b>Funds of the charity</b>					
Restricted Funds	20		<b>14,752</b>		<b>2,169</b>
Unrestricted Funds	20		<b>473,855</b>		<b>430,777</b>
<b>Total Charity Funds</b>	21		<u><u><b>488,607</b></u></u>		<u><u><b>432,946</b></u></u>

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

These financial statements were approved by the board of Trustees and authorised for issue on 30<sup>th</sup> September 2025 and are signed on behalf of the board by:

Patrick Marshall (Chair)  
Trustee



# DISABILITY SPORT NI LTD

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 31 March 2025

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	2025	2024
	£	£
<b>Cash flows from operating activities</b>		
Net income	55,661	35,284
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	17,756	22,149
Other Interest receivable and similar income	(586)	(668)
<i>Changes in:</i>		
Trade and other debtors	171,569	(51,325)
Trade and Other creditors	4,924	36,490
<b>Cash generated from operations</b>	<b>249,324</b>	<b>41,930</b>
Interest received	586	668
<b>Net cash from operating activities</b>	<b>249,910</b>	<b>42,598</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	(32,718)
<b>Net cash flow from investing activities</b>	<b>-</b>	<b>(32,718)</b>
<b>Cash flows from financing activities</b>		
Repayment of bank loan	(10,224)	(9,261)
<b>Net cash flow from financing activities</b>	<b>(10,224)</b>	<b>(9,261)</b>
<b>Net increase in cash and cash equivalents</b>	<b>239,686</b>	<b>619</b>
Cash and cash equivalents at beginning of the year	146,568	145,949
Cash and cash equivalents at end of the year	386,254	146,568

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# DISABILITY SPORT NI LTD

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 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 Companies Act 2006.

#### 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 2025

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#### 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 2025

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#### 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 2025

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#### 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 2025

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#### 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 2025

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<b>5. Donations and Legacies</b>	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Donations	4,521	-	<b>4,521</b>
	<u>4,521</u>	<u>-</u>	<u><b>4,521</b></u>

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Donations	5,383	-	<b>5,383</b>
	<u>5,383</u>	<u>-</u>	<u><b>5,383</b></u>

<b>6. Charitable Activities</b>	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Sport NI grants	483,000	-	<b>483,000</b>
Other Grants	3,823	428,965	<b>432,788</b>
Training Courses	11,605	2,400	<b>14,005</b>
Participant fees	4,264	-	<b>4,264</b>
Inclusive Sports Facilities	28,800	-	<b>28,800</b>
Other Charitable Income	12,393	-	<b>12,393</b>
	<u>543,885</u>	<u>431,365</u>	<u><b>975,250</b></u>

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

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# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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7. Other Trading Activities	Unrestricted	Restricted	Total Funds
	Funds	Funds	2025
	£	£	£
Progressive Building Society	60,000	-	<b>60,000</b>
	<b>60,000</b>	<b>-</b>	<b>60,000</b>

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
Progressive Building Society	60,000	-	60,000
Live Active NI	27,510	-	27,510
	<b>87,510</b>	<b>-</b>	<b>87,510</b>

8. Investment Income	Unrestricted	Restricted	Total Funds
	Funds	Funds	2025
	£	£	£
Interest	586	-	<b>586</b>
	<b>586</b>	<b>-</b>	<b>586</b>

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
Interest	668	-	668
	<b>668</b>	<b>-</b>	<b>668</b>

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# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

## 9. Expenditure on charitable activities by activity type

	Activities Undertaken Directly	Support costs	Total Funds 2025	Total Funds 2024
Expenditure	£	£	£	£
Community Participation	356,013	33,988	<b>390,001</b>	420,467
Performance Sport & Club Development	357,786	20,070	<b>377,856</b>	359,508
Training, Education & Volunteering	88,995	7,112	<b>96,107</b>	68,365
Sports Facility Access	24,563	1,520	<b>26,083</b>	30,592
Communication & Engagement	58,625	5,797	<b>64,422</b>	53,689
Strategic Planning & Policy Development	27,453	2,558	<b>30,011</b>	34,070
	<b>913,435</b>	<b>71,045</b>	<b>984,480</b>	966,691

## 10. Analysis of Support Costs

	Raising Funds	Charitable Activity	Total 2025	Total 2024
	£	£	£	£
Governance costs	-	34,909	<b>34,909</b>	37,692
Finance	-	3,959	<b>3,959</b>	4,754
Depreciation	-	17,756	<b>17,756</b>	16,793
Office Costs	-	14,421	<b>14,421</b>	8,508
	-	71,045	<b>71,045</b>	67,747

## 11. Net Income

Net income is stated after charging:

	2025	2024
	£	£
Auditors' remuneration	<b>5,400</b>	3,900
Depreciation of fixed assets	<b>17,756</b>	22,149
	<b>23,156</b>	26,049

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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## 12. Staff Costs

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

	2025	2024
	£	£
Wages and salaries	540,297	504,757
Social security costs	48,784	50,200
Employer contributions to pension plans	42,891	29,942
	<u>631,972</u>	<u>584,899</u>

The average head count of employees during the year was 15 (2024: 18).

One employee received employee benefits of more than £60,000 during the year (2024: 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 £81,856 (2024: £83,037).

## 13. Trustee remuneration expenses

The charity trustees were not paid and did not receive any other benefits from employment within the Charity in the year (2024: £nil). Trustees travel expenses reimbursed during the year amounted to £nil (2024: £nil).

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

## 14. Tangible fixed assets

	Land and Property	Fixtures and Fittings	Sports Equipment	Office Equipment	Motor vehicles	Total
	£	£	£	£	£	£
<b>COST</b>						
At 1 April 2024	156,241	26,571	280,577	23,707	72,981	560,077
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2025	156,241	26,571	280,577	23,707	72,981	560,077
<b>DEPRECIATION</b>						
At 1 April 2024	21,862	26,571	266,213	15,626	28,978	359,250
Charge for the year	3,125	-	3,591	2,580	8,460	17,756
Disposals	-	-	-	-	-	-
At 31 March 2025	24,987	26,571	269,804	18,206	37,438	377,006
<b>CARRYING AMOUNT</b>						
At 1 April 2024	134,379	-	14,364	8,081	44,003	200,827
At 31 March 2025	131,254	-	10,773	5,501	35,543	183,071

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

15. Debtors	2025	2024
	£	£
Trade Debtors	7,570	23,362
Prepayments and accrued income	92,157	247,934
	<u>99,727</u>	<u>271,296</u>

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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## 16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank Loans and overdrafts	11,168	10,172
Trade creditors	67,744	63,756
Amounts owed to related party	-	414
Accruals and deferred income	56,423	62,534
Other tax and social security	22,851	15,390
	<b>158,186</b>	<b>152,266</b>

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

	2025	2024
	£	£
Bank Loans and overdrafts	22,259	33,479
	<b>22,259</b>	<b>33,479</b>

## 18. Deferred income

	2025	2024
	£	£
At 1 April 2024	45,000	51,880
Amount released to income	(45,000)	(51,880)
Amount deferred in year	45,000	45,000
	<b>45,000</b>	<b>45,000</b>

## 19. Pensions

The company operates a money purchase scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs charge represents contributions payable by the company to the fund and amounted to £42,891 (2024: £29,942).

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

## 20. Analysis of charitable funds

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

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

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

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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## 20. Analysis of charitable funds *(continued)*

	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)	-	-
	9,538	371,841	(379,210)	-	2,169

## 21. Analysis of net assets between funds

	Unrestricted Funds	Restricted funds	Total Funds 2025
	£	£	£
Tangible fixed assets	183,071	-	183,071
Current Assets	471,229	14,752	485,981
Creditors due in less than one year	(158,186)	-	(158,186)
Creditors due after more than one year	(22,259)	-	(22,259)
	473,855	14,752	488,607

## 22. Taxation

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

# DISABILITY SPORT NI LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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## 23. 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 Enterprises NI C.I.C is not material for the purposes of giving a true and fair view. Live Active Enterprises NI C.I.C ceased trading on 14 November 2024 and was dissolved on 1 July 2025.

At 31 March 2025, Live Active NI C.I.C owed £nil (2024: £nil) to the Charity and the Charity owed £nil (2024: £414) to Live Active Enterprises NI C.I.C.

During the year, the Charity recharged costs totalling £262 (2024: £17,628) to Live Active Enterprises NI C.I.C and costs totalling £495 (2024: £27,424) were charged to the Charity by Live Active Enterprises NI C.I.C.

## 24. Contingencies

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