

UK DEAF SPORT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE 2 MONTHS ENDED 31 MARCH 2016

Company No: 08611744
Registered Charity No: 1158878

UK DEAF SPORT

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UK DEAF SPORT

TRUSTEES' REPORT FOR THE 2 MONTHS ENDED 31 MARCH 2016

Governing Principles

In the two month period to the 31st March 2016, the Board has developed the leadership and strategic direction of the organisation. In February 2016, the Board approved a new Strategy:

Our Vision: Every deaf person active and inspired by sport

Our Mission: Leading opportunities for more deaf people to participate in sport throughout their lives and more deaf athletes to perform on the world stage.

Our Strategic Objectives:

- Leadership: Strategic, well governed leadership for deaf sport
- Participation: More deaf people trying, playing and supporting sport
- Performance: More deaf athletes winning medals on the world stage

The Board of Trustees oversee the work and day to day management whilst staff are recruited to specific projects. The Board are kept fully informed of all relevant operational information via meetings, sub-committees and written briefings. The organisation continues to work within its set of 'Vision and Values'. These objectives have been reviewed and our Vision and Mission Statement updated through an organisation wide exercise.

At the Board meeting in February, Philip Gerrard stepped down after seven years as Chair and the Board appointed Piers Martin who has started as Executive Chair. Furthermore, the Board has been restructured to fit the new strategy with independent expertise covering areas of Leadership/Operations and Participation specifically. Additionally, several members of the Board have moved on. Lara Lill, Gareth Hunt and Christof Niklaus have been recruited and will be appointed at the Board meeting in April 2017.

UKDS, a company limited by guarantee was granted charitable status on 16 October 2014. UK Deaf Sport the charity, number 1111776, became dormant and all assets and activities were transferred to the new charitable company with effect from 1 April 2015, as part of UKDS governance improvement plans.

Three Board sub-committees have been established for Leadership and Operations, Participation and Performance. Each committee has Board director as Chair and the committees are comprised of both board directors and independent advisors, with expertise in that strategic area. The Board also looked at reviewing the structure of the Executive in order to deliver on the strategic objectives of the organisation in a focused way.

Risk Assessment

A comprehensive risk register is in place and has identified the major risks facing the charity. It describes and evaluates the steps to be taken to manage those risks and provides an action plan to address the improvements required.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF UK DEAF SPORT**

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I report on the accounts of the charity for the period ended 31 March 2016, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The trustees who are also directors of UK Deaf Sport for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination be undertaken.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006 Act; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. T. Marston

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31 October 2016

**UK DEAF SPORT
(A COMPANY LIMITED BY GUARANTEE)**

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**BALANCE SHEET
AS AT 31 MARCH 2016**

	Notes	2016 £	31 Jan 2016 £
Current Assets			
Debtors	11	14,994	10,224
Bank balances and cash in hand		<u>32,891</u>	<u>49,667</u>
		47,885	59,891
Creditors:			
amounts falling due within one year	12	25,527	14,804
Total assets less current liabilities		<u>22,358</u>	<u>45,087</u>
FUNDS			
Unrestricted funds		797	1,186
Restricted funds:	14	<u>21,561</u>	<u>43,901</u>
TOTAL FUNDS		<u>22,358</u>	<u>45,087</u>

For the period ending 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements on pages 6 to 15 were approved and authorised for issue by the trustees on 31 October 2016 and signed on their behalf by



Mr Philip Gerrard
Company number 08611744

**NOTES TO THE ACCOUNTS
FOR THE 2 MONTHS ENDED 31 MARCH 2016****1 Accounting Policies****1.1 Company information**

UK Deaf Sport is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Vesta Tilley House, Lowesmoor, Worcester, WR1 2RS.

1.2 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). "Accounting and Reporting by Charities" the statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The purposes are set out in the notes to the accounts.

1.5 Income

All incoming resources are included in the SOFA on a receivable basis.

1.6 Expenditure

All expenditure is included on an accruals basis

Costs of generating funds are costs that directly relate to obtaining and administering donations received.

Expenditure is categorised as charitable in furtherance of the charitable company's objects if it is directly attributable to achieving the objects of the charitable company.

Remaining expenditure is analysed as governance costs as they represent the unavoidable costs of the charitable company not directly involved in generating income.

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 2 MONTHS ENDED 31 MARCH 2016**

1.11 Comparative note

The comparative period was for a period of 10 months to 31 January 2016.

2 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2016	31 Jan 2016
	£	£	£	£
Donations	352	-	352	1,970
	<u>352</u>	<u>-</u>	<u>352</u>	<u>1,970</u>
For the 10 months ended 31 January 2016	<u>1,970</u>	<u>-</u>	<u>-</u>	<u>1,970</u>

3 Income from charitable objectives

	Unrestricted Funds	Restricted Funds	Total 2016	31 Jan 2016
Sport England - Inclusive Sport	-	-	-	115,826
Sport England - Talent Development	-	-	-	8,675
Sponsorship	-	1,434	1,434	6,172
	<u>-</u>	<u>1,434</u>	<u>1,434</u>	<u>130,673</u>
All restricted income for the 10 months to 31 January 2016				

4 Other income

	Unrestricted Funds	Restricted Funds	Total 2016	31 Jan 2016
	£	£	£	£
Other income	-	-	-	388
	<u>-</u>	<u>-</u>	<u>-</u>	<u>388</u>
All unrestricted income for the 10 months to 31 January 2016				

5 Total expenditure

	Staff Costs	Other costs	Total 2016	31 Jan 2016
	£	£	£	£
Costs of raising funds				
Costs of generating donations (see note 6)	-	-	-	114
	<u>-</u>	<u>-</u>	<u>-</u>	<u>114</u>
Analysis by fund				
Unrestricted	-	-	-	
Restricted	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
For the 10 months to 31 January 2016				
Unrestricted	-	114	-	114
Restricted	-	-	-	-
	<u>-</u>	<u>114</u>	<u>-</u>	<u>114</u>

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 2 MONTHS ENDED 31 MARCH 2016

7 Activities undertaken directly

	Total 2016	31 Jan 2016
	£	£
Costs relating to Charity administration costs comprise:		
Trustee expenses and volunteer travel	-	1,857
Affiliation subscriptions	695	72
Bad debt provision	-	(419)
Sundry expenses	13	-
	<u>708</u>	<u>1,510</u>
Costs relating to Talent Development comprise:		
Travel, accomodation and subscriptions	-	3,175
Interpreter costs	-	1,001
Sundry expenses	33	244
	<u>33</u>	<u>4,420</u>
Costs relating to Inclusive Sport comprise:		
Consultancy	-	3,825
Office equipment	-	630
Interpreters	3,007	2,347
Travelling	2,268	11,150
Training	800	704
Room hire and conferences	(190)	281
Office costs	-	33
Independent examiners fees	280	1,250
Recruitment costs	1,125	-
Website and publicity costs	878	1,041
Affiliations & subscriptions	-	564
Legal and professional fees	-	96
Support services	961	6,247
	<u>9,129</u>	<u>28,168</u>

8 Activities undertaken directly

	Total 2016	31 Jan 2016
	£	£
Costs relating to sponsorship comprise:		
Sponsorship collected and paid to sports groups	212	6,477
	<u>212</u>	<u>6,477</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period. During the period, however, 2 trustees were reimbursed expenses totalling £480 (31 January 2016 6 trustees were reimbursed expenses of £3,696).

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 2 MONTHS ENDED 31 MARCH 2016**

14 Restricted Funds

	Balance at 1 February 2016 £	Incoming Resources £	Resources expended £	Transfers 31 March 2016 £	Balances 31 March 2016 £
Inclusive Sport	43,865	-	(23,562)	-	20,303
Talent Development	-	-	(33)	33	-
Sponsorship	36	1,434	(212)	-	1,258
	<u>43,901</u>	<u>1,434</u>	<u>(23,807)</u>	<u>33</u>	<u>21,561</u>

The Inclusive Sport fund has arisen from funding to grow sports participation of disabled young people and adults

The Talent Development and Deaflympics fund are provided specifically to support work on increasing the effectiveness of the player pathway for deaf and hard of hearing people and to develop a more joined up approach and relationship with National Governing Bodies performance staff.

Sponsorship represents monies received to support particular individuals or defined sporting activities.

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2016 are represented by:			
Current Assets	24,824	23,061	47,885
Creditors: amounts falling due within one year	(24,027)	(1,500)	(25,527)
	<u>797</u>	<u>21,561</u>	<u>22,358</u>

16 Related Party Transactions

During the period Deaf Direct, a charity in which P Gerrard is Chief Executive and Company Secretary, recharged wages to UK Deaf Sports amounting to £14,433 (31 January 2016 £73,212). Deaf Direct also recharged Support services under a Service Level Agreement amounting to £nil (31 January 2016 £7,208) and interpreting services amounting to £1,816 (31 January 2016 £11,346). At the balance sheet date UK Deaf Sport owed £18,267 to Deaf Direct (31 January 2016 £7,528).

17 Cash generated from operations

	2016 £	31 Jan 2016 £
(Deficit)/Surplus for the period	(22,729)	19,130
Adjustments for:		
Movements in working capital:		
(Increase) in debtors	(4,770)	(7,967)
(Decrease) in creditors	10,723	(40,750)
Cash absorbed by operations	<u>(16,776)</u>	<u>(29,587)</u>