

Charity Registration No. 1158878

Company Registration No. 08611744 (England and Wales)

UK DEAF SPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

UK DEAF SPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Honorary President	Craig Crowley	
Trustees	Mr P Gerrard Mr V Dickson Mr D M Lee Mr P A Martin Mr G E V Knight Mr C F Niklaus Mrs L Lill Mr G H Hunt	(Appointed 12 November 2016) (Appointed 12 November 2016) (Appointed 12 July 2017)
Charity number	1158878	
Company number	08611744	
Registered and principal office	3 Oakwood Drive Loughborough Leicestershire LE11 3QF	
Independent examiner	Jonathan Marston BA FCA Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU	
Bankers	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB	
Website	www.ukdeafsport.org.uk	

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UK DEAF SPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

The trustees present their report and accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

UK Deaf Sport (UKDS) exists to encourage every deaf person to be active and inspired by sport. It aims to achieve this by leading opportunities for more deaf people to participate in sport and physical activity throughout their lives and more deaf athletes to perform on the world stage.

UKDS was established in 2003 and has been a member of the International Committee of Sports for the Deaf (ICSD) since March 2006. UKDS is a member of the UK Council on Deafness (UKCoD) and the English Federation of Disability Sports (EFDS).

UKDS has a Strategic Plan, developed to achieve the vision of "Every Deaf Person Active and Inspired by Sport". The Plan revolves around three key Strategic Objectives and associated outcomes:

- Leadership – strategic, well governed leadership for deaf sport.
- Participation – more deaf people trying, playing & supporting sport.
- Performance – more deaf athletes winning medals on the world stage.

UKDS is grateful for the support of its partners, specifically Sport England, but is acutely aware of its commitment to reduce the reliability on the public purse and to ensure the sustainability of the organisation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Leadership

This last year has been the first full year of operation for UKDS as it moved from a Charity to Charitable Company. This transition has seen significant changes to the governance of the organisation, specifically to the Board, strategy, structure and staffing.

The Board has been strengthened by an open recruitment process, adding expertise in line with the new strategic direction. UKDS continues to work towards developing a balanced Board that represents the membership and provides the right skills to lead and govern the organisation.

The new strategy has led to a shift in structure and the Board has looked to bridge the gap with the Executive and ensure alignment between the strategic direction of UKDS and operational delivery. Three members of staff have moved on from UKDS and this has presented an opportunity to consolidate delivery. The appointment of a Head of Participation, Valerie Copenhagen, to lead this core area is fundamental to the success of the organisation.

This role has also worked with Sport England to ensure the continuation of important funding which will see an increase in participation amongst the deaf and hard of hearing.

UK DEAF SPORT

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Participation

Research and Insight

Following the completion of the 2015 National Participation Survey, UKDS carried out research understanding the barriers faced by deaf people participating in sport. This research has now been completed and is available on our UKDS Website. Recommendations from this research have been included within the Participation area of work at UKDS.

UKDS has commissioned Skyblue to carry out research and insight into the behaviours and attitudes of deaf people and sport. This research will be completed November 2017. The findings and recommendations will be invaluable to our work looking at raising participation figures of deaf people in England.

Deafinitely Inclusive

With a change in the organisation's strategy, the appointment of the new Head of Participation and feedback from our partners, much of the existing participation programmes and areas of work were reviewed and recommendations given on how to take these areas further. As a result the focus of the Deafinitely Inclusive programme, accreditation and networks has changed. The learning, resources and contacts gained through this area of work have now been absorbed into other areas of work.

Guidance

We continue to work with individual sports and their National Governing Bodies to identify ways to embed deaf inclusive/awareness information and guidance for their clubs within their own club marks.

UKDS continues to support and work alongside EFDS in particular providing deaf inclusive guidance for the Sport England Quest initiative.

Sensory Alliance

UKDS has made great strides in our work with British Blind Sport (BBS) in building a Sensory Alliance to support deaf and visually impaired people within sport and physical activity. This work is essential in helping tackle the barriers faced by those with sensory impairments which currently contribute to preventing over 90% engaging in regular activity.

New Areas of Working

We continue to identify new ways of working and new partners to approach in terms of engaging with deaf people in sport and physical activity. Included within this is a new pilot 8 week angling programme delivered by Angling Unlimited. The programme will engage with 15-20 deaf young people.

Effective Communication Course

UKDS continued to work with sports coach UK to promote and deliver 'Effective Communication: Coaching Deaf People in Sport' courses. This year four courses have been delivered reaching 34 coaches/members involved in sport and physical activity. An overall evaluation was carried out in December 2016 looking into the course and the participants who had accessed it. The results and recommendations will help shape how we take this course further over the next couple of years.

Marketing and Communications

We have worked with EFDS and other National Disability Sports Organisations (NDSOs) to deliver joint marketing. We continue to update and improve the UKDS website and CRM system to manage our contacts and to gather information to help provide insight for partners.

Performance

The focus of this strategic area has been the complex preparations for the DeaflympicsGB mission to Sansum, Turkey for the Deaflympics in the summer of 2017. Unlike Team GB and ParalympicsGB, Deaf athletes are not recognised and supported by government and UKDS has worked hard to identify partners to help assist athletes and ensure that they are supported as they train for the Deaflympics. The aim of DeaflympicsGB has been to create "One Team" from all of the sports and to generate a step change in performance culture, with a focus on the podium.

UK DEAF SPORT

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Financial review

The charity has been successful in delivering activities to the deaf through funding from Sport England. The result for the year shows a surplus of £7,262 (2016 - period, deficit £22,729).

Restricted funds stand at £31,679 with a deficit in general reserves of £2,059.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not yet been achieved, efforts are continuing to secure funding to be able to continue to deliver the service required in the sector.

Principal sources of income

The principal source of income for the year has been the funding awarded by Sport England. A successful bid was submitted for further funding resulting in a further two year project to be undertaken.

Custodian

The charity has acted in a custodial capacity on behalf of other Deaf Sport organisations for the collection of sponsorship monies (the facility ceased in August 2017). Such monies received are segregated in a separate bank account.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, a comprehensive risk register is in place and clearly identifies 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 any improvements required.

Plans for the future

Whilst this year has seen much change, UKDS completes its full first year as a Charitable Company in good shape to deliver on its mission and work towards its vision.

Under our Leadership objective, our governance work continues to establish a transparent structure and build a balanced Board with the right skills to grow the organisation and ensure continued sustainability.

Much of the focus of next year under our Participation objective will be in ensuring work develops with Sport England, EFDS and other key partners.

Supporting DeaflympicsGB to the Deaflympics in Turkey 2017 is the prime objective of Performance for this coming year and to ensure a safe and medal laden return from our athletes. Our work to secure financial support and recognition from the private sector and from Government continues.

Linked to the Deaflympics is our International Strategy, which will be reviewed post Deaflympics with the aim of strengthening our position on the world stage, specifically to support a level playing field with anti-doping and audiology work.

Structure, governance and management

The charity is a company limited by guarantee.

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'.

UK DEAF SPORT

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P Gerrard	
Mr J Baines	(Resigned 23 April 2016)
Mr G Hay	(Resigned 17 July 2017)
Mr J W Reid	(Resigned 23 April 2016)
Mr V Dickson	
Mr R M Hill	(Resigned 23 April 2016)
Mr D M Lee	
Mr P A Martin	
Mr P A Huggins	(Resigned 12 July 2017)
Mr G E V Knight	
Mr C F Niklaus	(Appointed 12 November 2016)
Mrs L Lill	(Appointed 12 November 2016)
Mr G H Hunt	(Appointed 12 July 2017)

Trustees are appointed from individuals with a common interest in the advancement of sport for the deaf, having due regard to the skill set each has to offer. Training is provided as necessary to ensure that the role of a trustee is understood.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

As already noted sub-committees have been established and there is one responsible for each strategic objective being, Leadership and Operations, Participation and Performance. Each committee has a Board director as chair and the committees are comprised of both Board directors and independent advisors with expertise in that particular strategic area.

Remuneration of staff is set by the Board having due regard to the level of expertise required to perform the role.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



Mr P A Martin

Trustee

Dated: 2 November 2017

UK DEAF SPORT

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

I report on the accounts of the charity for the year ended 31 March 2017, which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the 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 year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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.

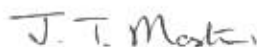
Basis of independent examiner's report

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 next statement.

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; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 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.



Jonathan Marston BA FCA
Kendall Wadley LLP

Merevale House
27 Sansome Walk
Worcester
WR1 1NU

Dated: 2 November 2017

UK DEAF SPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted funds	Restricted funds	Total 2017	Total 2016 (2 months)
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	3	1,105	-	1,105	352
Charitable activities	4	-	121,371	121,371	1,434
Total income		<u>1,105</u>	<u>121,371</u>	<u>122,476</u>	<u>1,786</u>
<u>Expenditure on:</u>					
Raising funds	5	199	-	199	-
<u>Charitable activities</u>					
Inclusive Sport	6	-	109,995	109,995	23,562
Talent Development	6	-	-	-	33
Sponsorship	6	-	1,258	1,258	212
Charity administration costs	6	3,762	-	3,762	708
Total charitable expenditure		<u>3,762</u>	<u>111,253</u>	<u>115,015</u>	<u>24,515</u>
Total resources expended		<u>3,961</u>	<u>111,253</u>	<u>115,214</u>	<u>24,515</u>
Net (expenditure)/income for the year/ Net movement in funds		<u>(2,856)</u>	<u>10,118</u>	<u>7,262</u>	<u>(22,729)</u>
Fund balances at 1 April 2016		<u>797</u>	<u>21,561</u>	<u>22,358</u>	<u>45,087</u>
Fund balances at 31 March 2017		<u><u>(2,059)</u></u>	<u><u>31,679</u></u>	<u><u>29,620</u></u>	<u><u>22,358</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

UK DEAF SPORT

BALANCE SHEET

AS AT 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Current assets					
Debtors	10	76,032		14,994	
Cash at bank and in hand		140,424		32,891	
		<u>216,456</u>		<u>47,885</u>	
Creditors: amounts falling due within one year	11	(186,836)		(25,527)	
Net current assets			<u>29,620</u>		<u>22,358</u>
Income funds					
Restricted funds	13	31,679		21,561	
Unrestricted funds		(2,059)		797	
		<u>29,620</u>		<u>22,358</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 2 November 2017



Mr P A Martin
Trustee

Company Registration No. 08611744

UK DEAF SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

Charity information

UK Deaf Sport is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Oakwood Drive, Loughborough, Leicestershire, LE11 3QF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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.

1.3 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 are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant income is recognised upon receipt unless it is event or performance specific when it is recognised at the time of the event to which it relates or the required performance criteria are met.

1.5 Resources expended

Expenditure is accounted for as soon as a legal obligation exists for the payment of funds in respect of goods or services received.

Expenditure is allocated to activities on a fund by fund basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

UK DEAF SPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Comparatives

Comparatives where shown relate to the two month period ended 31 March 2016.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

UK DEAF SPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

3 Donations and legacies

	2017	2016 (2 months)
	£	£
Donations and gifts	1,105	352

4 Charitable activities

	2017	2016 (2 months)
	£	£
Sponsorship	-	1,434
Sport England	121,371	-
	121,371	1,434

5 Raising funds

	2017	2016 (2 months)
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	199	-
	199	-

UK DEAF SPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

6 Charitable activities

	Inclusive Sport	Talent Development	Sponsorship	Charity administration costs	Total 2017	Total 2016
	£	£	£	£	£	(2 months) £
Staff costs	57,301	-	-	-	57,301	14,433
Office equipment	4,125	-	-	-	4,125	-
Interpreters	6,091	-	-	298	6,389	3,007
Travelling	21,130	-	-	-	21,130	2,268
Training	-	-	-	-	-	800
Room hire and conferences	1,360	-	-	-	1,360	(190)
Independent examiner's fees	2,130	-	-	-	2,130	280
Website and publicity costs	640	-	-	-	640	878
Affiliations and subscriptions	-	-	-	500	500	695
Legal and professional fees	1,358	-	-	713	2,071	-
Support services	13,734	-	-	-	13,734	961
Sundry expenses	585	-	-	78	663	46
Sponsorship collected and paid to sports groups	-	-	1,258	-	1,258	212
Trustee expenses and volunteer travel	-	-	-	2,173	2,173	-
Other charitable expenditure	1,541	-	-	-	1,541	1,125
	<u>109,995</u>	<u>-</u>	<u>1,258</u>	<u>3,762</u>	<u>115,015</u>	<u>24,515</u>
	<u>109,995</u>	<u>-</u>	<u>1,258</u>	<u>3,762</u>	<u>115,015</u>	<u>24,515</u>
Analysis by fund						
Unrestricted funds	-	-	-	3,762	3,762	
Restricted funds	109,995	-	1,258	-	111,253	
	<u>109,995</u>	<u>-</u>	<u>1,258</u>	<u>3,762</u>	<u>115,015</u>	
For the 2 months ended 31 March 2016						
Unrestricted funds	-	-	-	708		708
Restricted funds	23,562	33	212	-		23,807
	<u>23,562</u>	<u>33</u>	<u>212</u>	<u>708</u>		<u>24,515</u>

UK DEAF SPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year save as shown in the employees note. Four trustees were re-imbursed expenditure incurred in connection with the activities of the charity totalling £5,896 (2017 period - 2 trustees were re-imbursed £480).

8 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
Project workers	1	2
Employment costs	2017	2016
	£	(2 months) £
Wages and salaries	50,872	14,433

The wages and salaries charge represents recharges from Deaf Direct for the services of the project workers together with £20,000 (2016 period, £nil) in respect of fees paid to Podium Group for the services of Piers Martin as Executive Chair.

In addition £6,429 (2016 period - £nil) was paid in respect of termination of employment due to redundancy.

There were no employees whose annual remuneration was £60,000 or more.

9 Financial instruments	2017	2016
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	68,552	14,994
Carrying amount of financial liabilities		
Measured at amortised cost	18,406	25,527
10 Debtors	2017	2016
	£	£
Amounts falling due within one year:		
Trade debtors	68,552	-
Other debtors	-	14,994
Prepayments and accrued income	7,480	-
	76,032	14,994

UK DEAF SPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

11 Creditors: amounts falling due within one year

	Notes	2017 £	2016 £
Deferred income	12	168,430	-
Trade creditors		2,406	20,908
Other creditors		9,470	3,119
Accruals and deferred income		6,530	1,500
		<u>186,836</u>	<u>25,527</u>

As noted in the trustees report the charity has acted as custodian for the collection of sponsorship monies on behalf of other deaf sporting organisations through a JustGiving portal. The amount collected in the year was £35,789, £7,460 remains to be paid over to the organisations at the balance sheet date and is included in other creditors.

12 Deferred income

	2017 £	2016 £
Other deferred income	<u>168,430</u>	<u>-</u>

The deferred income is income received in the year in respect of Deaflympics to be held in July 2017 and is included in the financial statements as follows:

	2017 £	2016 £
Current liabilities	<u>168,430</u>	<u>-</u>
	<u>168,430</u>	<u>-</u>

UK DEAF SPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2016 £	Movement in funds		Balance at 31 March 2017 £
		Incoming resources £	Resources expended £	
Inclusive Sport	20,303	121,371	(109,995)	31,679
Sponsorship	1,258	-	(1,258)	-
	<u>21,561</u>	<u>121,371</u>	<u>(111,253)</u>	<u>31,679</u>

Inclusive Sport represents monies received from Sport England to develop a programme to increase the inclusion of young deaf people in sport, together with funding to develop talent in their chosen fields.

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

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:			
Current assets/(liabilities)	(2,059)	31,679	29,620
	<u>(2,059)</u>	<u>31,679</u>	<u>29,620</u>

15 Related party transactions

During the year, Deaf Direct a charity in which P Gerrard (trustee) was Chief Executive and Company Secretary recharged wages to UK Deaf Sports amounting to £50,872 (2017 period - £14,433). Deaf Direct also recharged interpreting amounting to £789 (2017 period - £1,816). At the balance sheet date UK Deaf Sport owed £867 (2017 period - £18,267) to Deaf Direct.