

UPS AND DOWNS SOUTH WEST

England & Wales - Charity number 1116381

Details

Status Registered

Legal form Other

Registered 2006-10-13

Register [View on the Charity Commission register](#)

Contact

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Victoria Park Drive
Bridgwater
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Website <http://www.upsanddowns.net/>

Activities

Objects: THE ASSOCIATION IS ESTABLISHED FOR THE FOLLOWING EXCLUSIVELY CHARITABLE PURPOSE:THE RELIEF OF FAMILIES AND CARERS OF CHILDREN* WHO HAVE DOWN SYNDROME IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING FACE TO FACE SUPPORT AS WELL AS ANY INFORMATION NECESSARY TO ENABLE THESE CHILDREN TO REACH THEIR FULL POTENTIAL BOTH EDUCATIONALLY AND SOCIALLY AND SO THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED. *(THESE PEOPLE ARE HEREINAFTER REFERRED TO AS THE 'CLIENTS').

Activities: The relief of families and carers of children who have Down Syndrome exclusively, by providing face to face support as well as any information necessary to enable these children to reach their full potential both educationally and socially and so that their conditions of life may be improved.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£334,953	£288,210	-	-
2024-01-31	£272,692	£293,083	-	-
2023-01-31	£119,091	£266,052	-	-
2022-01-31	£228,908	£195,198	-	-
2021-01-31	£305,005	£178,030	-	-

Trustees

Name	Role	Appointed
Gillian Doherty	Chair	2025-05-12
Emma Hildesley		2023-11-17
James Foyle		2023-11-17
Matthew Banks		2023-11-17
Sara-Jane Perera		2025-09-01

UPS AND DOWNS SOUTH WEST

England & Wales - Charity number 1116381

Accounts

Charity registration number: 1116381

Ups and Downs South West

Annual Report and Financial
Statements

for the year ended 31 January 2025

Ups and Downs South West

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Ups and Downs South West

Reference and Administrative Details

Trustees	A Tanner, (Resigned 13 June 2024) L Moore, (Resigned 08 October 2024) L Bliss, (Resigned 12 May 2025) K Edwards, (Resigned 08 October 2024) E Hildesley J Foyle M Banks T Chaplin G Doherty, Chair (Appointed 12 May 2025)
Principal Office	The Old School School Road Westonzoyland Bridgwater Somerset TA7 0LN
Charity Registration Number	1116381
Bankers	Lloyds TSB Bank plc 25 Cornhill Bridgwater Somerset TA6 3AY
Independent Examiner	Mr R Cadwallader FCA Milsted Langdon LLP Chartered Accountants Winchester House Deane Gate Avenue Taunton, TA1 2UH

Ups and Downs South West

Trustees' Report

The trustees present the annual report together with the financial statements and independent examiner's report of the Charity for the year ended 31 January 2025.

Objectives and activities

Objects and aims

The Association is established for the following exclusively charitable purpose:

The relief of families and carers of children who have Down Syndrome exclusively, by providing face to face support as well as any information necessary to enable these children to reach their full potential both educationally and socially and so that their conditions of life may be improved.

Ensuring our work delivers our aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and in planning our future activities. In particular, the trustees consider how the 3 year development plan will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our main activities and those whom we try to help are described below. All of our charitable activities focus on children who have Down Syndrome, their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

2024/25 saw the teams at Ups and Downs SouthWest embrace the principles and ambitions laid out in our new strategy. We have had a year of reflection and focus on developing our services enabling us to reach even more families and offer a broader set of services. Our focus is always to ensure parents, families and professionals are educated, supported and empowered in how best to enable their children and young people with Down Syndrome to achieve their goals and live meaningful and inclusive lives in their community.

In our research survey, families told us that one of their priorities and main areas of concern for their children and young people was access to meaningful speech, language and communication therapies. So, in 2024 we were delighted to be approached by The Bristol Down Syndrome Trust to take over their speech and language service. The first 6 months have been a great success, and we look forward to developing this service in the months and years to come.

To serve the South West more effectively we launched a series of coffee mornings in Devon. These have been well received and we are now looking at how we continue to run and further develop these sessions extending our geographical reach.

We have also seen success financially, ending the year in our strongest position yet. And a huge achievement this year was in securing Big Lottery funding for the Bristol office across the next 5 years.

Ups and Downs South West

Trustees' Report (continued)

2024/25 has laid the foundation for a strong start to our new year. With the government services that our children and young people need being ever-stretched the work we do at Ups and Downs Southwest becomes more critical to the lives of children and young people who have Down Syndrome in the South West and we see first-hand the impact that we can make. We know that to have the greatest impact, we need to continue to look at new ways to raise funds, deliver our services in new, more efficient ways and continue to listen to our family's needs.

Our Principles

We have developed a set of principles that will underpin our decision making and how we work:

We keep children and young people who have Down Syndrome at the heart of our work.
We work to empower parents, carers, children and young people who have Down Syndrome.
We are the 'go-to; service in the South West.
We believe in the power of delivering together.
We look for the most effective way to deliver our services.
We stay relevant to our children, young people and families needs.

Our Ambitions

Growing our volunteer network
Serving the South West effectively
Deliver specialist services
Work directly with children and young people who have Down Syndrome
Developing partnerships

Like so many charities, we are working amidst greater financial pressures. As such, we continue to be focussed on listening to our families needs, adapting to change and measuring and sharing our successes.

As an organisation we see first-hand evidence of the impact made by our dedicated and knowledgeable team every day. We are therefore committed to developing our services to reach more families, have a deeper level of impact and continue to make a positive difference to the lives and achievements of all our children and young people with Down Syndrome across the Southwest.

Our expert team:

Joanna Thorn, Director

Somerset

Jackie Lawrence, Senior Finance & Administrative Officer
Michelle Bull, Family Support and School Liaison Service
Jackie Sims, Family Support School Liaison Worker
Jackie Andrews, Family Support Worker
Cheryl Rose, Family Support Worker
Christine Humphries, Youth Worker
Gemma Lundy, Youth Worker

Ups and Downs South West

Trustees' Report (continued)

Bristol

Lottie Park, Family Support and School Liaison Service
Rachael Maddox, Family Support Worker
Josie Shearer Burgess, Post 16 Worker
Ann-Marie Bell, Finance & Administrative Assistant
Sarah Jordan, Youth Worker

The Board of Trustees oversees the governance of Ups and Downs Southwest. It is made up of a group of volunteers who bring a range of skills and experiences to the running of the charity. Ups and Downs Southwest receives no government or statutory funding for the work it delivers.

We are grateful to the following funding partners for supporting us through 2024/2025:

The Henry Smith Charity
Sobell Foundation
The National Lottery Community Fund
Baily Thomas Charitable Trust
Postcode Local Trust
Valentine Charitable Trust

We could not continue without the support of these groups, so thank you to them all.

Financial review

Income has increased by £62,261 to £334,953 (2024: £272,692) on previous year, mainly due to continued large grants from The National Lottery Fund for the Bristol Office Project. Total costs decreased by £4,873 to £288,210 (2024: £293,083).

The balance sheet remains strong after an increase in total funds of £46,743. Total funds stand at £141,813 (2024: £95,070).

The free reserves of the Charity (being the unrestricted funds of the Charity not currently invested in fixed assets at 31 January 2025 were £52,876 (2024: £44,931). The reserves policy of three months unrestricted spending is therefore currently being met.

Structure, governance and management

Legal information

Ups and Downs South West, "the Association", was formed in January 1997 and is governed by its constitution. The Association became a registered charity on 13 October 2006. The Charity's registered number is 1116381 and it is controlled and administered by the Management Committee.

Recruitment and appointment of trustees

One third, or the number nearest one third, of the Management Committee members shall retire by rotation annually but may be re-elected. The Trustees are members of the Management Committee of the Charity, and those who have served during the year are detailed on page 1.

The Management Committee may from time to time appoint any member of the Association as a member of the Management Committee to fill a casual vacancy or by way of addition provided that the maximum prescribed in clause 6 of the constitution is not exceeded. Any interested member may put their name forward for consideration, or when a vacancy arises the Management Committee may approach an individual who has the necessary skills to fulfil the particular vacancy.

Ups and Downs South West

Trustees' Report (continued)

New members of the Management Committee will first be interviewed by the Chair of the Committee, and will then be briefed by the Chair and Operations and Business Development Director on the aims and duties of the Committee, as well as the broader aims and history of the Charity.

Trustees receive copies of previous committee minutes and a copy of the Trust Deed and are directed to the Charity Commission website for further details on Trustee duties.

Reappointment of independent examiner

A resolution to reappoint Mr R Cadwallader of Milsted Langdon LLP as independent examiner will be proposed at the annual general meeting.

Statement of Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 financial statements; and
- 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 proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on 4 June 2025 and signed on its behalf by:

G Doherty
Trustee

Ups and Downs South West

Independent Examiner's Report to the trustees of Ups and Downs South West

I report to the trustees on my examination of the accounts of Ups and Downs South West for the year ended 31 January 2025.

Responsibilities and basis of report

As the Charity's trustees of Ups and Downs South West you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Ups and Downs South West's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Ups and Downs South West's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Ups and Downs South West as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

R Cadwallader FCA
Milsted Langdon LLP
Chartered Accountants
Winchester House
Deane Gate Avenue
Taunton, TA1 2UH

11 July 2025

Ups and Downs South West

Statement of Financial Activities for the Year Ended 31 January 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	52,468	231,055	283,523	247,970
Charitable activities	3	1,146	27,749	28,895	2,340
Other trading activities	4	22,402	-	22,402	22,276
Investment income	5	133	-	133	106
Total income		<u>76,149</u>	<u>258,804</u>	<u>334,953</u>	<u>272,692</u>
Expenditure on:					
Raising funds	6	3,242	11,167	14,409	15,979
Charitable activities	6	65,082	208,719	273,801	277,104
Total expenditure		<u>68,324</u>	<u>219,886</u>	<u>288,210</u>	<u>293,083</u>
Net movement in funds		7,825	38,918	46,743	(20,391)
Reconciliation of funds					
Total funds brought forward		<u>45,408</u>	<u>49,662</u>	<u>95,070</u>	<u>115,461</u>
Total funds carried forward	16	<u><u>53,233</u></u>	<u><u>88,580</u></u>	<u><u>141,813</u></u>	<u><u>95,070</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 16.

Ups and Downs South West
(Registration number: 1116381)
Balance Sheet as at 31 January 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	1,975	2,636
Current assets			
Debtors	11	457	274
Cash at bank and in hand	12	<u>146,104</u>	<u>100,761</u>
		146,561	101,035
Creditors: Amounts falling due within one year	13	<u>(6,723)</u>	<u>(8,601)</u>
Net current assets		<u>139,838</u>	<u>92,434</u>
Net assets		<u>141,813</u>	<u>95,070</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		88,580	49,662
Unrestricted income funds			
Unrestricted funds		<u>53,233</u>	<u>45,408</u>
Total funds	16	<u>141,813</u>	<u>95,070</u>

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 4 June 2025 and signed on their behalf by:

G Doherty
Trustee

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ups and Downs South West meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS102) the trustees have opted not to include a statement of cashflows due to the size of the charity.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the Charity.

Income and endowments

All income is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. No gifts in kind were received during the year (2024: £nil).

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable trading activities is recognised when earned.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% reducing balance

Trade debtors

Debtors are amounts due from clients for services performed in the ordinary course of the Charity's activities.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The Charity provides an auto-enrolment scheme for staff. All employees are entitled to join the scheme and will receive the appropriate company contributions, in line with the auto-enrolment legislation. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at the carrying value plus accrued interest less repayments.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	52,468	231,055	283,523	247,970
	52,468	231,055	283,523	247,970

£52,468 (2024 - £38,414) of the income above was attributable to unrestricted funds and £231,055 (2024 - £209,556) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Schools visits income	1,146	-	1,146	2,340
Speech and language therapy	-	27,749	27,749	-
	1,146	27,749	28,895	2,340

£1,146 (2024 - £2,340) of the income above was attributable to unrestricted funds and £27,749 (2024 - £Nil) attributable to restricted funds.

4 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Fundraising and events	18,990	18,990	18,663
50/50 club income	3,412	3,412	3,613
	22,402	22,402	22,276

£22,402 (2024 - £22,276) of the income above was attributable to unrestricted funds and £Nil (2024 - £Nil) attributable to restricted funds.

5 Investment income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Interest receivable on bank deposits	133	133	106

£133 (2024 - £106) of the income above was attributable to unrestricted funds and £Nil (2024 - £Nil) attributable to restricted funds.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

6 Expenditure

Expenditure on raising funds	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Events	Direct	3,242	11,167	14,409	15,979

Costs of charitable activities

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Employment costs	Direct	40,478	171,493	211,971	219,301
Recruitment	Direct	95	450	545	538
Staff training	Direct	-	132	132	1,591
Establishment costs	Direct	2,377	13,522	15,899	15,796
Printing, postage and stationery	Direct	769	1,802	2,571	2,865
Sundry	Direct	-	-	-	55
Computer equipment and leasing	Direct	2,258	4,046	6,304	5,719
Motor and travel expenses	Direct	1,400	7,204	8,604	9,469
Consultancy and mentoring	Direct	14,213	1,463	15,676	13,797
Telephone	Usage	1,923	2,672	4,595	3,747
Speech and language therapy	Usage	-	3,880	3,880	-
Accountancy fees and independent examination	Usage	1,382	1,382	2,764	2,574
Legal and professional costs	Usage	-	-	-	604
Bank charges	Usage	32	-	32	32
Depreciation of tangible fixed assets	Usage	120	541	661	879
Trade subscriptions	Usage	35	132	167	137
		<u>65,082</u>	<u>208,719</u>	<u>273,801</u>	<u>277,104</u>

The expenditure on raising funds was £14,409 (2024: £15,979) of which £3,242 was unrestricted (2024: £2,525) and £11,167 was restricted (2024: £13,454).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

The expenditure on charitable activities was £273,801 (2024: £277,104) of which £65,082 was unrestricted (2024: £64,854) and £208,719 was restricted (2024: £212,250).

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

8 Taxation

The Charity is a registered charity and is therefore potentially exempt from taxation. No tax charges have arisen in the year.

9 Employees' remuneration

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	199,373	206,453
Social security costs	9,280	9,272
Pension costs	3,318	3,576
	<u>211,971</u>	<u>219,301</u>

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year was as follows:

	2025 No	2024 No
Charitable activities	<u>13</u>	<u>14</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £48,258 (2024 - £45,523).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 February 2024	10,222	10,222
At 31 January 2025	<u>10,222</u>	<u>10,222</u>
Depreciation		
At 1 February 2024	7,586	7,586
Charge for the year	661	661
At 31 January 2025	<u>8,247</u>	<u>8,247</u>
Net book value		
At 31 January 2025	<u>1,975</u>	<u>1,975</u>
At 31 January 2024	<u>2,636</u>	<u>2,636</u>

11 Debtors

	2025 £	2024 £
Trade debtors	<u>457</u>	<u>274</u>

12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>146,104</u>	<u>100,761</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,720	3,051
Other creditors	770	965
Accruals	<u>3,233</u>	<u>4,585</u>
	<u>6,723</u>	<u>8,601</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

14 Obligations under operating leases

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	4,700	4,700
Between one and five years	783	5,483
	<u>5,483</u>	<u>10,183</u>

The value of operating leases expensed through the statement of financial activities regarding the rent of land and buildings during the year was £4,700 (2024 - £4,700).

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £3,318 (2024 - £3,576).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

16 Funds

	Balance at 1 February 2024 £	Incoming resources £	Resources expended £	Balance at 31 January 2025 £
Unrestricted funds				
General				
Unrestricted fund	45,408	76,149	(68,324)	53,233
Restricted funds				
SCF Festive Fund	-	4,995	(2,124)	2,871
Office refurbishment	503	-	(126)	377
Quartet Foundation	-	4,987	(2,426)	2,561
Joseph's 21 Up Challenge	245	-	(245)	-
Jackie's Head Shave	895	-	(895)	-
Co-op Community Fund	-	1,076	-	1,076
Clare Milne Trust	-	4,181	(1,109)	3,072
Co-op Community Fund	-	1,693	-	1,693
SALT Service	-	27,749	(4,340)	23,409
BBN	-	500	(500)	-
TKMaxxHomesense	-	500	(420)	80
Hall Woodhouse	-	2,000	-	2,000
Tesco	35	500	(535)	-
Norman Family Trust	1,865	-	(1,530)	335
Awards for all/Big lottery	5,404	-	(5,404)	-
The Alice Ellen Cooper Dean Charitable Foundation	5,000	-	(4,375)	625
The Masons Charitable Fund	1,000	-	(1,000)	-
Henry Smith Foundation - continuation funding	10,517	58,800	(57,990)	11,327
BBC Children in Need	104	-	(26)	78
CIN Booster Grant	324	-	(82)	242
The National Lottery - Bristol Office Fund	13,812	136,323	(123,313)	26,822
Valentine Charitable Trust	-	5,000	(1,238)	3,762
Sobell Foundation 2	7,500	10,000	(10,000)	7,500
Arnold Clark Community Fund	-	500	(500)	-
Somerset Community Foundation	459	-	(459)	-
BBC Children in Need	1,249	-	(1,249)	-
BNI Foundation	750	-	-	750
Total restricted funds	<u>49,662</u>	<u>258,804</u>	<u>(219,886)</u>	<u>88,580</u>
Total funds	<u><u>95,070</u></u>	<u><u>334,953</u></u>	<u><u>(288,210)</u></u>	<u><u>141,813</u></u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
General				
Unrestricted fund	49,651	63,136	(67,379)	45,408
Restricted				
Office refurbishment	671	-	(168)	503
Joseph's 21 Up Challenge	245	-	-	245
Awards for All	1,284	-	(1,284)	-
Jackie's Head Shave	1,081	-	(186)	895
Edward Gostling Foundation	-	10,000	(10,000)	-
Tesco	-	375	(340)	35
Norman Family Trust	-	2,000	(135)	1,865
Awards for all/Big lottery	-	9,835	(4,431)	5,404
SCF - Somerset West & Taunton	-	-	-	-
VCS small grants	-	400	(400)	-
The Alice Ellen Cooper Dean Charitable Foundation	-	5,000	-	5,000
The Masons Charitable Fund	-	1,000	-	1,000
Henry Smith Foundation - continuation funding	-	57,800	(47,283)	10,517
Bjorgolfsson	1,000	-	(1,000)	-
McCarthy	1,000	-	(1,000)	-
BBC Children in Need	139	-	(35)	104
CIN Booster Grant	433	-	(109)	324
The National Lottery - Bristol Office Fund	31,326	113,146	(130,660)	13,812
SCF Wessex Water	2,475	-	(2,475)	-
Coffee Mornings 2	1,776	-	(1,776)	-
Sobell Foundation 2	7,500	10,000	(10,000)	7,500
Somerset Community Foundation	4,197	-	(3,738)	459
BBC Children in Need	11,933	-	(10,684)	1,249
BNI Foundation	750	-	-	750
Total restricted funds	<u>65,810</u>	<u>209,556</u>	<u>(225,704)</u>	<u>49,662</u>
Total funds	<u><u>115,461</u></u>	<u><u>272,692</u></u>	<u><u>(293,083)</u></u>	<u><u>95,070</u></u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Sponsorship of youth clubs - to help support the running of youth clubs. (BBC Children in Need).

Office refurbishment - to support the costs of refurbishing the office (Clothworkers Foundation).

Joseph's 21 Up Challenge - KS4 14-16 club.

Jackie's Head Shave - Family events.

Tesco - Family events.

Sobell Foundation - School Liaison Work.

Awards for All/Big Lottery - New volunteer training programme.

Henry Smith Foundation - Family support.

BNI Foundation - KS4 cookery class,

Children in Need - Booster grant for DS resources.

The National Lottery Community Fund - Grant towards the set up of a new Bristol office.

Somerset Community Foundation - Training/Family support.

Norman Family Trust - Family support and East Devon.

Alice Ellen Cooper Dean Foundation - Sherbourne youth club.

Masons Charitable Fund - WDSAD Family event March 2024.

Clare Milne Trust - Devon family support

Co-op Community Fund - Parent/carer training

Quartet Foundation - WSM youth club

Valentine Charitable Trust - Dorest family support

SCF Community Fund - Somerset family support

Arnold Clark Community Fund - Somerset family events

Co-op Community Fund - Somerset family events

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

Speech and language therapy service - self funding

BBN - October experience exchange

TKMaxxHomesense - Baby packs

Hall Woodhouse - Family support

BBC Children in Need - Youth Clubs 3 year funding from 1st December 2020.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2025 (continued)

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Current year			
Tangible fixed assets	358	1,617	1,975
Current assets	59,598	86,963	146,561
Current liabilities	(6,723)	-	(6,723)
Total net assets	<u>53,233</u>	<u>88,580</u>	<u>141,813</u>

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Prior year			
Tangible fixed assets	477	2,159	2,636
Current assets	53,532	47,503	101,035
Current liabilities	(8,601)	-	(8,601)
Total net assets	<u>45,408</u>	<u>49,662</u>	<u>95,070</u>

UPS AND DOWNS SOUTH WEST

England & Wales - Charity number 1116381

Accounts

Charity registration number: 1116381

Ups and Downs South West

Annual Report and Financial
Statements

for the year ended 31 January 2024

Ups and Downs South West

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Ups and Downs South West

Reference and Administrative Details

Trustees	J Hunt, (Resigned 20 June 2023) J Josey, Treasurer (Resigned 17 January 2024) A Tanner J Lewis, (Resigned 26 June 2023) N Krause, (Resigned 26 June 2023) L Moore L Bliss, Chair K Edwards, (Appointed 17 November 2023) E Hildesley, (Appointed 17 November 2023) J Foyle, (Appointed 17 November 2023) M Banks, (Appointed 17 November 2023) T Chaplin, (Appointed 17 November 2023)
Principal Office	The Old School School Road Westonzoyland Bridgwater Somerset TA7 0LN
Charity Registration Number	1116381
Bankers	Lloyds TSB Bank plc 25 Cornhill Bridgwater Somerset TA6 3AY
Independent Examiner	Mr R Cadwallader FCA Milsted Langdon LLP Chartered Accountants and Statutory Auditors Winchester House Deane Gate Avenue Taunton, TA1 2UH

Ups and Downs South West

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the Charity for the year ended 31 January 2024.

Objectives and activities

Objects and aims

The Association is established for the following exclusively charitable purpose:

The relief of families and carers of children who have Down Syndrome exclusively, by providing face to face support as well as any information necessary to enable these children to reach their full potential both educationally and socially and so that their conditions of life may be improved.

Ensuring our work delivers our aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and in planning our future activities. In particular, the trustees consider how the 3 year development plan will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our main activities and those whom we try to help are described below. All of our charitable activities focus on children who have Down Syndrome, their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The role of charities such as Ups and Downs Southwest continue to be essential in ensuring people who have Down Syndrome are provided with the best and equal opportunities throughout their lives. Our work is invaluable for ensuring parents, families and professionals are educated, supported and empowered in how best to enable their children and young people with Down Syndrome to achieve their goals and live meaningful and inclusive lives in their community.

2023/24 has been a year to celebrate success as we have seen further growth in the impact made to people who have Down Syndrome and their families in the South West.

- We offered 893 counts of distance support
- Helped with the completion of 150 forms
- Our volunteers gave 174 hours of support through 87 home visits
- We received 20 new self-referrals
- We registered 10 new babies with our service
- We carried out 214 pieces of work with schools

This year we turned our attention to strategic planning and through a series of consultations and workshops, we have identified the following principles and priority themes that will be shaping our work over the next three years:

Ups and Downs South West

Trustees' Report (continued)

Our Principles

We have developed a set of principles that will underpin our decision making and how we work:

We keep children and young people who have Down Syndrome at the heart of our work.
We work to empower parents, carers, children and young people who have Down Syndrome.
We are the 'go-to' service in the South West.
We believe in the power of delivering together.
We look for the most effective way to deliver our services.
We stay relevant to our children, young people and families needs.

Our Ambitions

Growing our volunteer network
Serving the South West effectively
Deliver specialist services
Work directly with children and young people who have Down Syndrome
Developing partnerships

Like so many charities, we are working amidst greater financial pressures. As such, we continue to be focussed on listening to our families needs, adapting to change and measuring and sharing our successes.

As an organisation we see first-hand evidence of the impact made by our dedicated and knowledgeable team every day. We are therefore committed to developing our services to reach more families, have a deeper level of impact and continue to make a positive difference to the lives and achievements of all our children and young people with Down Syndrome across the Southwest.

Our expert team:

Joanna Thorn, Director

Somerset

Jackie Lawrence, Senior Finance & Administrative Officer
Michelle Bull, Family Support and School Liaison Service
Jackie Sims, Family Support School Liaison Worker
Jackie Andrews, Family Support Worker
Cheryl Rose, Family Support Worker
Sandra Consalvey, Youth Worker
Gemma Lundy, Youth Worker

Bristol

Lottie Park, Family Support and School Liaison Service
Rachael Maddox, Family Support Worker
Josie Shearer Burgess, Post 16 Worker
Ann-Marie Bell, Finance & Administrative Assistant
Sarah Mills, Youth Worker

Ups and Downs South West

Trustees' Report (continued)

The Board of Trustees oversees the governance of Ups and Downs Southwest. It is made up of a group of volunteers who bring a range of skills and experiences to the running of the charity. Ups and Downs Southwest receives no government or statutory funding for the work it delivers.

We are grateful to the following funding partners for supporting us through 2023/2024:

The Henry Smith Charity
Sobell Foundation
BBC Children in Need
The National Lottery Community Fund

We could not continue without the support of these groups, so thank you to them all.

Financial review

Income has increased by £153,601 to £272,692 (2023: £119,091) on previous year, mainly due to the large grant from The National Lottery Fund last year for the Bristol Office Project. Total costs increased by £27,031 to £293,083 (2023: £266,052).

The balance sheet has decreased but remains healthy. Net current assets stand at £92,434 (2023: £112,304).

The free reserves of the Charity (being the unrestricted funds of the Charity not currently invested in fixed assets at 31 January 2024 were £44,931 (2023: £49,373). The reserves policy of three months unrestricted spending is therefore currently being met.

Structure, governance and management

Legal information

Ups and Downs South West, "the Association", was formed in January 1997 and is governed by its constitution. The Association became a registered charity on 13 October 2006. The Charity's registered number is 1116381 and it is controlled and administered by the Management Committee.

Recruitment and appointment of trustees

One third, or the number nearest one third, of the Management Committee members shall retire by rotation annually but may be re-elected. The Trustees are members of the Management Committee of the Charity, and those who have served during the year are detailed on page 1.

The Management Committee may from time to time appoint any member of the Association as a member of the Management Committee to fill a casual vacancy or by way of addition provided that the maximum prescribed in clause 6 of the constitution is not exceeded. Any interested member may put their name forward for consideration, or when a vacancy arises the Management Committee may approach an individual who has the necessary skills to fulfil the particular vacancy.

New members of the Management Committee will first be interviewed by the Chair of the Committee, and will then be briefed by the Chair and Operations and Business Development Manager on the aims and duties of the Committee, as well as the broader aims and history of the Charity.

Trustees receive copies of previous committee minutes and a copy of the Trust Deed and are directed to the Charity Commission website for further details on Trustee duties.

Ups and Downs South West

Trustees' Report (continued)

Reappointment of independent examiner

A resolution to reappoint Mr R Cadwallader of Milsted Langdon LLP as independent examiner will be proposed at the annual general meeting.

Statement of Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 financial statements; and
- 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 proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on 27/6/24 and signed on its behalf by:



L Bliss
Trustee

Ups and Downs South West

Independent Examiner's Report to the trustees of Ups and Downs South West

I report to the trustees on my examination of the accounts of Ups and Downs South West for the year ended 31 January 2024.

Responsibilities and basis of report

As the Charity's trustees of Ups and Downs South West you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Ups and Downs South West's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Ups and Downs South West's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Ups and Downs South West as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

RJ Cadwallader

R Cadwallader FCA
Milsted Langdon LLP
Chartered Accountants and Statutory Auditors
the Institute of Chartered Accountants in England and Wales
Winchester House
Deane Gate Avenue
Taunton, TA1 2UH

Date: 1 - AUG - 24

Ups and Downs South West

Statement of Financial Activities for the Year Ended 31 January 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	38,414	209,556	247,970	89,297
Charitable activities	3	2,340	-	2,340	2,800
Other trading activities	4	22,276	-	22,276	26,984
Investment income	5	106	-	106	10
Total income		<u>63,136</u>	<u>209,556</u>	<u>272,692</u>	<u>119,091</u>
Expenditure on:					
Raising funds	6	2,525	13,454	15,979	14,210
Charitable activities	6	64,854	212,250	277,104	251,842
Total expenditure		<u>67,379</u>	<u>225,704</u>	<u>293,083</u>	<u>266,052</u>
Net expenditure		<u>(4,243)</u>	<u>(16,148)</u>	<u>(20,391)</u>	<u>(146,961)</u>
Net movement in funds		(4,243)	(16,148)	(20,391)	(146,961)
Reconciliation of funds					
Total funds brought forward		<u>49,651</u>	<u>65,810</u>	<u>115,461</u>	<u>262,422</u>
Total funds carried forward	15	<u>45,408</u>	<u>49,662</u>	<u>95,070</u>	<u>115,461</u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 15.

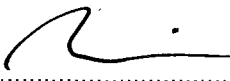
The notes on pages 9 to 20 form an integral part of these financial statements.

Ups and Downs South West

(Registration number: 1116381)
Balance Sheet as at 31 January 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	2,636	3,157
Current assets			
Debtors	11	274	1,287
Cash at bank and in hand	12	<u>100,761</u>	<u>118,720</u>
		101,035	120,007
Creditors: Amounts falling due within one year	13	<u>(8,601)</u>	<u>(7,703)</u>
Net current assets		<u>92,434</u>	<u>112,304</u>
Net assets		<u>95,070</u>	<u>115,461</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		49,662	65,810
Unrestricted income funds			
Unrestricted funds		<u>45,408</u>	<u>49,651</u>
Total funds	15	<u>95,070</u>	<u>115,461</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on ~~26.6.24~~ and signed on their behalf by:


.....
L Bliss
Trustee

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ups and Downs South West meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS102) the trustees have opted not to include a statement of cashflows due to the size of the charity.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the Charity.

Income and endowments

All income is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. No gifts in kind were received during the year (2023: £nil).

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable trading activities is recognised when earned.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% reducing balance

Trade debtors

Debtors are amounts due from clients for services performed in the ordinary course of the Charity's activities.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

The Charity provides an auto-enrolment scheme for staff. All employees are entitled to join the scheme and will receive the appropriate company contributions, in line with the auto-enrolment legislation. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at the carrying value plus accrued interest less repayments.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	38,414	209,556	247,970	89,297
	38,414	209,556	247,970	89,297

The income from donations and legacies was £247,970 (2023: £89,297) of which £38,414 (2023: £31,754) was unrestricted and £209,556 (2023: £57,543) was restricted.

3 Income from charitable activities

	Unrestricted funds £	Total 2024 £	Total 2023 £
School Visits Income			
	2,340	2,340	2,800
	2,340	2,340	2,800

Income from charitable activities was £2,340 (2023: £2,800) of which £2,340 (2023: £2,800) was unrestricted and £nil (2023: £nil) was restricted.

4 Income from other trading activities

	Unrestricted funds £	Total 2024 £	Total 2023 £
Fundraising and events	18,663	18,663	23,503
50/50 club income	3,613	3,613	3,481
	22,276	22,276	26,984

Income from other trading activities was £22,276 (2023: £26,984) of which £22,276 (2023: £26,984) was unrestricted and £nil (2023: £nil) was restricted.

5 Investment income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Interest receivable on bank deposits	106	106	10
	106	106	10

Investment income was £106 (2023: £10) of which £106 (2023: £10) was unrestricted and £nil (2023: £nil) was restricted.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

6 Expenditure

Expenditure on raising funds	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Events	Direct	2,525	13,454	15,979	11,956
Resources for loan	Direct	-	-	-	2,254
		<u>2,525</u>	<u>13,454</u>	<u>15,979</u>	<u>14,210</u>

Costs of charitable activities

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Employment costs	Direct	48,103	171,198	219,301	205,713
Recruitment	Direct	155	383	538	2,434
Staff training	Direct	10	1,581	1,591	889
Establishment costs	Direct	1,739	14,057	15,796	13,671
Printing, postage and stationery	Direct	300	2,565	2,865	5,213
Sundry	Direct	55	-	55	-
Computer equipment and leasing	Direct	126	5,593	5,719	5,569
Motor and travel expenses	Direct	72	9,397	9,469	7,982
Consultancy and mentoring	Direct	12,267	1,530	13,797	1,974
Telephone	Usage	-	3,747	3,747	4,466
Accountancy fees and independent examination	Usage	1,197	1,377	2,574	2,574
Legal and professional costs	Usage	604	-	604	-
Bank charges	Usage	32	-	32	32
Depreciation of tangible fixed assets	Usage	159	720	879	1,052
Trade subscriptions	Usage	35	102	137	125
(Profit)/loss on disposal of tangible assets	Usage	-	-	-	148
		<u>64,854</u>	<u>212,250</u>	<u>277,104</u>	<u>251,842</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

The expenditure on raising funds was £15,979 (2023: £14,210) of which £2,525 was unrestricted (2023: £2,510) and £13,454 was restricted (2023: £11,700).

The expenditure on charitable activities was £277,104 (2023: £251,842) of which £64,854 was unrestricted (2023: £59,769) and £212,250 was restricted (2023: £192,073).

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

8 Taxation

The Charity is a registered charity and is therefore potentially exempt from taxation. No tax charges have arisen in the year.

9 Employees' remuneration

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	206,453	193,685
Social security costs	9,272	8,676
Pension costs	3,576	3,352
	<u>219,301</u>	<u>205,713</u>

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year was as follows:

	2024 No	2023 No
Charitable activities	<u>14</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £45,523 (2023 - £43,415).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 February 2023	9,864	9,864
Additions	358	358
At 31 January 2024	<u>10,222</u>	<u>10,222</u>
Depreciation		
At 1 February 2023	6,707	6,707
Charge for the year	879	879
At 31 January 2024	<u>7,586</u>	<u>7,586</u>
Net book value		
At 31 January 2024	<u>2,636</u>	<u>2,636</u>
At 31 January 2023	<u>3,157</u>	<u>3,157</u>

11 Debtors

	2024 £	2023 £
Trade debtors	274	840
Prepayments	-	447
	<u>274</u>	<u>1,287</u>

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>100,761</u>	<u>118,720</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,051	2,868
Other creditors	965	1,018
Accruals	4,585	3,817
	<u>8,601</u>	<u>7,703</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £3,576 (2023 - £3,352).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

15 Funds

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	49,651	63,136	(67,379)	45,408
Restricted funds				
Office refurbishment	671	-	(168)	503
Joseph's 21 Up Challenge	245	-	-	245
Awards for All	1,284	-	(1,284)	-
Jackie's Head Shave	1,081	-	(186)	895
Edward Gostling Foundation	-	10,000	(10,000)	-
Tesco	-	375	(340)	35
Norman Family Trust	-	2,000	(135)	1,865
Awards for all/Big lottery	-	9,835	(4,431)	5,404
SCF - Somerset West & Taunton VCS small grants	-	400	(400)	-
The Alice Ellen Cooper Dean Charitable Foundation	-	5,000	-	5,000
The Masons Charitable Fund	-	1,000	-	1,000
Henry Smith Foundation - continuation funding	-	57,800	(47,283)	10,517
Bjorgolfsson	1,000	-	(1,000)	-
McCarthy	1,000	-	(1,000)	-
BBC Children in Need	139	-	(35)	104
CIN Booster Grant	433	-	(109)	324
The National Lottery - Bristol Office Fund	31,326	113,146	(130,660)	13,812
SCF Wessex Water	2,475	-	(2,475)	-
Coffee Mornings 2	1,776	-	(1,776)	-
Sobell Foundation 2	7,500	10,000	(10,000)	7,500
Somerset Community Foundation	4,197	-	(3,738)	459
BBC Children in Need	11,933	-	(10,684)	1,249
BNI Foundation	750	-	-	750
Total restricted funds	<u>65,810</u>	<u>209,556</u>	<u>(225,704)</u>	<u>49,662</u>
Total funds	<u>115,461</u>	<u>272,692</u>	<u>(293,083)</u>	<u>95,070</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

	Balance at 1 February 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 January 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted fund	46,758	61,548	(62,279)	3,624	49,651
Restricted					
Sponsorship of youth clubs	1	-	(1)	-	-
Fairfield Foundation	9,117	-	(5,493)	(3,624)	-
Rio & Felix Captain Tom	90	-	(90)	-	-
Office refurbishment	894	-	(223)	-	671
Joseph's 21 Up Challenge	530	-	(285)	-	245
Awards for All	7,760	-	(6,476)	-	1,284
Jackie's Head Shave	1,081	-	-	-	1,081
John James Foundation	2,531	-	(2,531)	-	-
Coffee mornings	-	329	(329)	-	-
Tesco	1,125	-	(1,125)	-	-
Parker Hanafinn	-	375	(375)	-	-
Norman Family Trust	3,333	-	(3,333)	-	-
Henry Smith Foundation - continuation funding	22,012	26,000	(48,012)	-	-
Bjorgolfsson	1,000	-	-	-	1,000
McCarthy	1,000	-	-	-	1,000
BBC Children in Need	185	-	(46)	-	139
CIN Booster Grant	577	-	(144)	-	433
The National Lottery - Bristol Office Fund	152,429	-	(121,103)	-	31,326
SCF Wessex Water	-	3,000	(525)	-	2,475
Coffee Mornings 2	-	2,297	(521)	-	1,776
Sobell Foundation 2	-	10,000	(2,500)	-	7,500
Arnold Clark	-	1,000	(1,000)	-	-
Somerset Community Foundation	-	4,567	(370)	-	4,197
BBC Children in Need	11,249	9,975	(9,291)	-	11,933
BNI Foundation	750	-	-	-	750
Total restricted funds	<u>215,664</u>	<u>57,543</u>	<u>(203,773)</u>	<u>(3,624)</u>	<u>65,810</u>
Total funds	<u><u>262,422</u></u>	<u><u>119,091</u></u>	<u><u>(266,052)</u></u>	<u><u>-</u></u>	<u><u>115,461</u></u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

Sponsorship of youth clubs - to help support the running of youth clubs. (BBC Children in Need).

Office refurbishment - to support the costs of refurbishing the office (Clothworkers Foundation).

Joseph's 21 Up Challenge - KS4 14-16 club.

Jackie's Head Shave - Family events 2022.

Tesco - Family events 2022.

Sobell Foundation - School Liaison Work.

Awards for All/Big Lottery - New volunteer training programme.

Henry Smith Foundation - Family support.

Bjorgolfsson - Originally for Ten Tors 2020 which was cancelled and now for family support.

McCarthy - Originally for Ten Tors 2020 which was cancelled and now for family support.

BNI Foundation - KS4 cookery class,

Children in Need - Booster grant for DS resources.

The National Lottery Community Fund - Grant towards the set up of a new Bristol office.

Co-op - Coffee mornings.

Somerset Community Foundation - Training/Family support.

SCF Wessex Water - Family events/Coffee mornings.

Norman Family Trust - Family support and East Devon.

SCF, Somerset West and Taunton VCS - Family events/Coffee mornings.

Alice Ellen Cooper Dean Foundation - Sherbourne youth club.

Masons Charitable Fund - WDSAD Family event March 2024.

Edward Gostling Foundation - to fund family support services.

BBC Children in Need - Youth Clubs 3 year funding from 1st December 2020.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2024 (continued)

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Current year			
Tangible fixed assets	477	2,159	2,636
Current assets	53,532	47,503	101,035
Current liabilities	(8,601)	-	(8,601)
	<u>45,408</u>	<u>49,662</u>	<u>95,070</u>

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Prior year			
Tangible fixed assets	278	2,879	3,157
Current assets	57,076	62,931	120,007
Current liabilities	(7,703)	-	(7,703)
	<u>49,651</u>	<u>65,810</u>	<u>115,461</u>

UPS AND DOWNS SOUTH WEST

England & Wales - Charity number 1116381

Accounts

Charity registration number: 1116381

Ups and Downs South West

Annual Report and Financial
Statements

for the year ended 31 January 2023

Ups and Downs South West

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Ups and Downs South West

Reference and Administrative Details

Trustees	J Hunt J Josey, Treasurer A Tanner J Lewis N Krause L Moore L Bliss, Chair (Appointed 16/12/2022)
Principal Office	The Old School School Road Westonzoyland Bridgwater Somerset TA7 0LN
Charity Registration Number	1116381
Bankers	Lloyds TSB Bank plc 25 Cornhill Bridgwater Somerset TA6 3AY
Independent Examiner	Mr R Cadwallader FCA Milsted Langdon LLP Chartered Accountants and Statutory Auditors Winchester House Deane Gate Avenue Taunton, TA1 2UH

Ups and Downs South West

Trustees' Report

The trustees present the annual report together with the financial statements of the Charity for the year ended 31 January 2023.

Objectives and activities

Objects and aims

The Association is established for the following exclusively charitable purpose:

The relief of families and carers of children who have Down Syndrome exclusively, by providing face to face support as well as any information necessary to enable these children to reach their full potential both educationally and socially and so that their conditions of life may be improved.

Ensuring our work delivers our aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and in planning our future activities. In particular, the trustees consider how the 3 year development plan will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our main activities and those whom we try to help are described below. All of our charitable activities focus on children who have Down Syndrome, their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The role of charities such as Ups and Downs South West continue to be essential in ensuring people who have Down Syndrome are provided with the best and equal opportunities throughout their lives. Their work is invaluable for ensuring parents, families and professionals are educated, supported and empowered in how best to enable their children and young people with Down Syndrome to achieve their goals and live meaningful and inclusive lives in their community.

2022/23 has been a year to celebrate success as we have seen further growth in the impact made to people who have Down Syndrome and their families in the South West.

A real highlight has been seeing the Bristol team grow including the appointment of our post 16 advisor. Specialists in this area are rare not just in the South West, but across the country and data tells us that this is an area of support pivotal in ensuring the continual development of independence from adolescence to adulthood. We're therefore proud to be leading such an essential service which has seen us make a difference quickly with a number of families.

We are also grateful to our fantastic teams of volunteers, including those who take part in the befriender programme. This group has grown across the South West allowing more families to make connections and receive the guidance and support they need, particularly important for new parents who are navigating a new path.

Ups and Downs South West

Trustees' Report (continued)

Bristol saw the launch of the Bristol youth club service, the schools service provided over 400 support and education cases and our family support team directly supported over 200 families. Overall, our specialist and dedicated team has reached and made a difference to 100's of families across the South West.

Like so many charities, we are working amidst greater financial pressures. As such, we continue to be focussed on listening to our families needs, adapting to change and measuring and sharing our successes.

As an organisation we see first hand evidence of the impact made by our dedicated and knowledgeable team every day. We are therefore committed to developing our services to reach more families, have a deeper level of impact and continue to make a positive difference to the lives and achievements of all our children and young people with Down Syndrome across the Southwest.

Our expert team:

Joanna Thorn, Director

Somerset

Jackie Lawrence, Senior Finance & Administrative Officer

Michelle Bull, Family Support and School Liaison Service

Jackie Sims, Family Support School Liaison Worker

Jackie Andrews, Family Support Worker

Alison Crouch, Family Support Worker

Michelle Sugg, PR, Fundraising & Events Officer

Sandra Consalvey, Youth Worker

Catherine Jessop, Youth Worker

Bristol

Lottie Park, Family Support and School Liaison Service

Rachael Maddox, Family Support Worker

Josie Shearer Burgess, Post 16 Worker

Ann-Marie Bell, Finance & Administrative Assistant

Sarah Mills, Youth Worker

The Board of Trustees oversees the governance of Ups and Downs Southwest. It is made up of a group of volunteers who bring a range of skills and experiences to the running of the charity. Ups and Downs Southwest receives no government or statutory funding for the work it delivers.

We are grateful to the following funding partners for supporting us through 2022/2023:

The Henry Smith Charity

Sobell Foundation

BBC Children in Need

The National Lottery Community Fund

We could not continue without the support of these groups, so thank you to them all.

Ups and Downs South West

Trustees' Report (continued)

Financial review

Income has decreased by £109,817 to £119,091 (2022: £228,908) on previous year, mainly due to the large grant from The National Lottery Fund last year for the Bristol Office Project. Total costs increased by £70,854 to £266,052 (2022: £195,198).

The balance sheet has decreased but remains healthy. Net current assets stand at £112,304 (2022: £259,182).

The free reserves of the Charity (being the unrestricted funds of the Charity not currently invested in fixed assets) at 31 January 2023 were £49,373 (2022: £46,238). The reserves policy of three months unrestricted spending is therefore currently being met.

Structure, governance and management

Legal information

Ups and Downs South West, "the Association", was formed in January 1997 and is governed by its constitution. The Association became a registered charity on 13 October 2006. The Charity's registered number is 1116381 and it is controlled and administered by the Management Committee.

Recruitment and appointment of trustees

One third, or the number nearest one third, of the Management Committee members shall retire by rotation annually but may be re-elected. The Trustees are members of the Management Committee of the Charity, and those who have served during the year are detailed on page 1.

The Management Committee may from time to time appoint any member of the Association as a member of the Management Committee to fill a casual vacancy or by way of addition provided that the maximum prescribed in clause 6 of the constitution is not exceeded. Any interested member may put their name forward for consideration, or when a vacancy arises the Management Committee may approach an individual who has the necessary skills to fulfil the particular vacancy.

New members of the Management Committee will first be interviewed by the Chair of the Committee, and will then be briefed by the Chair and Operations and Business Development Manager on the aims and duties of the Committee, as well as the broader aims and history of the Charity.

Trustees receive copies of previous committee minutes and a copy of the Trust Deed and are directed to the Charity Commission website for further details on Trustee duties.

Reappointment of independent examiner

A resolution to reappoint Mr R Cadwallader of Milsted Langdon LLP as independent examiner will be proposed at the annual general meeting.

Statement of Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

Ups and Downs South West

Trustees' Report (continued)

- 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 financial statements; and
- 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 proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on 27/6/23 and signed on its behalf by:



.....
L Bliss
Trustee

Ups and Downs South West

Independent Examiner's Report to the trustees of Ups and Downs South West

I report to the trustees on my examination of the accounts of Ups and Downs South West for the year ended 31 January 2023.

Responsibilities and basis of report

As the Charity's trustees of Ups and Downs South West you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

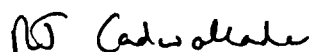
Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Ups and Downs South West's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Ups and Downs South West as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



R Cadwallader FCA
Milsted Langdon LLP
Chartered Accountants and Statutory Auditors
Winchester House
Deane Gate Avenue
Taunton, TA1 2UH

Date: 5-JUL-23

Ups and Downs South West

Statement of Financial Activities for the Year Ended 31 January 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	31,754	57,543	89,297	202,384
Charitable activities	3	2,800	-	2,800	1,402
Other trading activities	4	26,984	-	26,984	25,121
Investment income	5	10	-	10	1
Total income		<u>61,548</u>	<u>57,543</u>	<u>119,091</u>	<u>228,908</u>
Expenditure on:					
Raising funds	6	2,510	11,700	14,210	8,959
Charitable activities	6	59,769	192,073	251,842	186,239
Total expenditure		<u>62,279</u>	<u>203,773</u>	<u>266,052</u>	<u>195,198</u>
Net (expenditure)/income		(731)	(146,230)	(146,961)	33,710
Gross transfers between funds		<u>3,624</u>	<u>(3,624)</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,893	(149,854)	(146,961)	33,710
Reconciliation of funds					
Total funds brought forward		<u>46,758</u>	<u>215,664</u>	<u>262,422</u>	<u>228,712</u>
Total funds carried forward	15	<u>49,651</u>	<u>65,810</u>	<u>115,461</u>	<u>262,422</u>

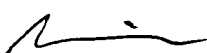
All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 15.

Ups and Downs South West
(Registration number: 1116381)
Balance Sheet as at 31 January 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	3,157	3,240
Current assets			
Debtors	11	1,287	180
Cash at bank and in hand	12	<u>118,720</u>	<u>265,309</u>
		120,007	265,489
Creditors: Amounts falling due within one year	13	<u>(7,703)</u>	<u>(6,307)</u>
Net current assets		<u>112,304</u>	<u>259,182</u>
Net assets		<u>115,461</u>	<u>262,422</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		65,810	215,664
Unrestricted income funds			
Unrestricted funds		<u>49,651</u>	<u>46,758</u>
Total funds	15	<u>115,461</u>	<u>262,422</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 27/6/23 and signed on their behalf by:



 L Bliss
 Trustee

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ups and Downs South West meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS102) the trustees have opted not to include a statement of cashflows due to the size of the charity.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the Charity.

Income and endowments

All income is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. No gifts in kind were received during the year (2022: £nil).

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable trading activities is recognised when earned.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% reducing balance

Trade debtors

Debtors are amounts due from clients for services performed in the ordinary course of the Charity's activities.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

The Charity provides an auto-enrolment scheme for staff. All employees are entitled to join the scheme and will receive the appropriate company contributions, in line with the auto-enrolment legislation. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at the carrying value plus accrued interest less repayments.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	31,754	57,543	89,297	202,384
	31,754	57,543	89,297	202,384
	31,754	57,543	89,297	202,384

The income from donations and legacies was £89,297 (2022: £202,384) of which £31,754 (2022: £6,462) was unrestricted and £57,543 (2022: £195,922) was restricted.

3 Income from charitable activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
School Visits Income			
	2,800	2,800	1,402
	2,800	2,800	1,402

Income from charitable activities was £2,800 (2022: £1,402) of which £2,800 (2022: £1,402) was unrestricted and £nil (2022: £nil) was restricted.

4 Income from other trading activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Fundraising and events	23,503	23,503	21,667
50/50 club income	3,481	3,481	3,454
	26,984	26,984	25,121
	26,984	26,984	25,121

Income from other trading activities was £26,984 (2022: £25,121) of which £26,984 (2022: £25,121) was unrestricted and £nil (2022: £nil) was restricted.

5 Investment income

	Unrestricted funds £	Total 2023 £	Total 2022 £
Interest receivable on bank deposits	10	10	1
	10	10	1
	10	10	1

Investment income was £10 (2022: £1) of which £10 (2022: £1) was unrestricted and £nil (2022: £nil) was restricted.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

6 Expenditure

Expenditure on raising funds	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Events	Direct	2,510	9,446	11,956	8,237
Resources for loan	Direct	-	2,254	2,254	722
		<u>2,510</u>	<u>11,700</u>	<u>14,210</u>	<u>8,959</u>

Costs of charitable activities

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Employment costs	Direct	49,156	156,557	205,713	152,577
Recruitment	Direct	669	1,765	2,434	3,635
Staff training	Direct	90	799	889	648
Establishment costs	Direct	1,760	11,911	13,671	10,338
Printing, postage and stationery	Direct	844	4,369	5,213	4,639
Sundry	Direct	-	-	-	125
Computer equipment and leasing	Direct	1,579	3,990	5,569	4,075
Motor and travel expenses	Direct	1,954	6,028	7,982	3,559
Consultancy and mentoring	Direct	590	1,384	1,974	1,244
Telephone	Usage	1,435	3,031	4,466	3,602
Accountancy fees and independent examination	Usage	1,416	1,158	2,574	2,053
Legal and professional costs	Usage	-	-	-	540
Bank charges	Usage	-	32	32	32
Depreciation of tangible fixed assets	Usage	93	959	1,052	1,080
Trade subscriptions	Usage	35	90	125	125
(Profit)/loss on disposal of tangible assets	Usage	148	-	148	(2,033)
		<u>59,769</u>	<u>192,073</u>	<u>251,842</u>	<u>186,239</u>

The expenditure on raising funds was £14,210 (2022: £8,959) of which £2,510 was unrestricted (2022: £2,115) and £11,700 was restricted (2022: £6,844).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

The expenditure on charitable activities was £251,842 (2022: £186,239) of which £59,769 was unrestricted (2022: £31,158) and £192,073 was restricted (2022: £155,081).

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

8 Taxation

The Charity is a registered charity and is therefore potentially exempt from taxation. No tax charges have arisen in the year.

9 Employees' remuneration

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	193,685	144,024
Social security costs	8,676	6,432
Pension costs	3,352	2,121
	<u>205,713</u>	<u>152,577</u>

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	<u>13</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £43,415 (2022 - £42,000).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 February 2022	9,697	9,697
Additions	1,117	1,117
Disposals	(950)	(950)
At 31 January 2023	9,864	9,864
Depreciation		
At 1 February 2022	6,457	6,457
Charge for the year	1,052	1,052
Eliminated on disposals	(802)	(802)
At 31 January 2023	6,707	6,707
Net book value		
At 31 January 2023	3,157	3,157
At 31 January 2022	3,240	3,240

11 Debtors

	2023 £	2022 £
Trade debtors	840	60
Prepayments	447	-
Other debtors	-	120
	1,287	180

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	118,720	265,309

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,868	2,739
Other creditors	1,018	856
Accruals	3,817	2,712
	7,703	6,307

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £3,352 (2022 - £2,121).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

15 Funds

	Balance at 1 February 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 January 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted fund	46,758	61,548	(62,279)	3,624	49,651
Restricted funds					
Sponsorship of youth clubs	1	-	(1)	-	-
Fairfield Foundation	9,117	-	(5,493)	(3,624)	-
Rio & Felix Captain Tom	90	-	(90)	-	-
Office refurbishment	894	-	(223)	-	671
Joseph's 21 Up Challenge	530	-	(285)	-	245
Awards for All	7,760	-	(6,476)	-	1,284
Jackie's Head Shave	1,081	-	-	-	1,081
John James Foundation	2,531	-	(2,531)	-	-
Coffee mornings	-	329	(329)	-	-
Tesco	1,125	-	(1,125)	-	-
Yorkshire Building Society	-	375	(375)	-	-
Sobell Foundation	3,333	-	(3,333)	-	-
Henry Smith Foundation - continuation funding	22,012	26,000	(48,012)	-	-
Bjorgolfsson	1,000	-	-	-	1,000
McCarthy	1,000	-	-	-	1,000
BBC Children in Need	185	-	(46)	-	139
CIN Booster Grant	577	-	(144)	-	433
The National Lottery - Bristol Office Fund	152,429	-	(121,103)	-	31,326
SCF Wessex Water	-	3,000	(525)	-	2,475
Coffee Mornings 2	-	2,297	(521)	-	1,776
Sobell Foundation 2	-	10,000	(2,500)	-	7,500
Arnold Clark	-	1,000	(1,000)	-	-
Somerset Community Foundation	-	4,567	(370)	-	4,197
BBC Children in Need	11,249	9,975	(9,291)	-	11,933
BNI Foundation	750	-	-	-	750
Total restricted funds	<u>215,664</u>	<u>57,543</u>	<u>(203,773)</u>	<u>(3,624)</u>	<u>65,810</u>
Total funds	<u>262,422</u>	<u>119,091</u>	<u>(266,052)</u>	<u>-</u>	<u>115,461</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

	Balance at 1 February 2021 £	Incoming resources £	Resources expended £	Balance at 31 January 2022 £
Unrestricted funds				
General				
Unrestricted fund	47,045	32,986	(33,273)	46,758
Restricted				
Wooden Spoon Fund	704	-	(704)	-
Sponsorship of youth clubs	1	-	-	1
Fairfield Foundation	-	10,000	(883)	9,117
Rio & Felix Captain Tom	-	756	(666)	90
Office refurbishment	1,193	-	(299)	894
Asda	-	350	(350)	-
Joseph's 21 Up Challenge	-	744	(214)	530
Awards for All	-	9,786	(2,026)	7,760
Jackie's Head Shave	-	1,081	-	1,081
John James Foundation	-	3,345	(814)	2,531
Hinkley Point	20,000	-	(20,000)	-
Tesco	-	1,125	-	1,125
Sobell Foundation	3,333	10,000	(10,000)	3,333
Awards for all/Big lottery	3,073	-	(3,073)	-
One Family Foundation	2,974	-	(2,974)	-
Henry Smith Foundation - continuation funding	21,683	52,000	(51,671)	22,012
Bjorgolfsson	1,000	-	-	1,000
McCarthy	1,000	-	-	1,000
BBC Children in Need	247	-	(62)	185
CIN Booster Grant	771	-	(194)	577
The National Lottery - Bristol Office Fund	117,323	96,010	(60,904)	152,429
BBC Children in Need	8,365	9,975	(7,091)	11,249
BNI Foundation	-	750	-	750
Total restricted funds	<u>181,667</u>	<u>195,922</u>	<u>(161,925)</u>	<u>215,664</u>
Total funds	<u>228,712</u>	<u>228,908</u>	<u>(195,198)</u>	<u>262,422</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Wooden Spoon Fund - the grant of a van to support the Charity's activities.

Fairfield Foundation - Schools Liaison post.

Rio & Felix Captain Tom - Christmas party.

Sponsorship of youth clubs - to help support the running of youth clubs. (BBC Children in Need).

Office refurbishment - to support the costs of refurbishing the office (Clothworkers Foundation).

Joseph's 21 Up Challenge - KS4 14-16 club.

Jackie's Head Shave - Family events 2022.

John James Foundation - Resources for schools (Bristol).

Hinkley Point - HP Mitigation Somerset only - Over 2 years.

Tesco - Family events 2022.

Sobell Foundation - School Liaison Work.

Awards for All/Big Lottery - New volunteer training programme.

One Family Foundation - Ten Tors training and family days.

Henry Smith Foundation - Family support.

Bjorgolfsson - Ten Tors 2020.

McCarthy - Ten Tors 2020.

BNI Foundation - KS4 cookery class,

Children in Need - Booster grant for DS resources.

The National Lottery Community Fund - Grant towards the set up of a new Bristol office.

Yorkshire Building Society - Time to talk sessions.

Co-op - Coffee mornings.

Arnold Clark - Family support.

Somerset Community Foundation - Training/Family support.

SCF Wessex Water - Family events/Coffee mornings.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2023 (continued)

BBC Children in Need - Youth Clubs 3 year funding from 1st December 2020.

The remaining balance of the Fairfield Foundation grant was transferred to unrestricted funds as there was no restriction on use in the original grant.

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	278	2,879	3,157
Current assets	57,076	62,931	120,007
Current liabilities	(7,703)	-	(7,703)
Total net assets	<u>49,651</u>	<u>65,810</u>	<u>115,461</u>

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Prior year			
Tangible fixed assets	520	2,720	3,240
Current assets	52,545	212,944	265,489
Current liabilities	(6,307)	-	(6,307)
Total net assets	<u>46,758</u>	<u>215,664</u>	<u>262,422</u>

UPS AND DOWNS SOUTH WEST

England & Wales - Charity number 1116381

Accounts

Charity registration number: 1116381

Ups and Downs South West

Annual Report and Financial
Statements

for the year ended 31 January 2022

Ups and Downs South West

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Ups and Downs South West

Reference and Administrative Details

Trustees	S Dennis (Resigned 17 September 2021), Chair J Hunt, Acting Chair S Flynn (Resigned 17 September 2021) L Slapina (Resigned 01 October 2021) K Felek (Resigned 21 April 2021) J Josey (Appointed 12 March 2021), Treasurer A Tanner (Appointed 12 March 2021) J Lewis (Appointed 30 April 2021) N Krause (Appointed 20 August 2021) L Moore (Appointed 12 November 2021)
Principal Office	The Old School School Road Westonzoyland Bridgwater Somerset TA7 0LN
Charity Registration Number	1116381
Bankers	Lloyds TSB Bank plc 25 Cornhill Bridgwater Somerset TA6 3AY
Independent Examiner	Mr R Cadwallader FCA Milsted Langdon LLP Chartered Accountants and Statutory Auditors Winchester House Deane Gate Avenue Taunton, TA1 2UH

Ups and Downs South West

Trustees' Report

The trustees present the annual report together with the financial statements of the Charity for the year ended 31 January 2022.

Objectives and activities

Objects and aims

The Association is established for the following exclusively charitable purpose:

The relief of families and carers of children who have Down Syndrome exclusively, by providing face to face support as well as any information necessary to enable these children to reach their full potential both educationally and socially and so that their conditions of life may be improved.

Ensuring our work delivers our aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and in planning our future activities. In particular, the trustees consider how the 3 year development plan will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our main activities and those whom we try to help are described below. All of our charitable activities focus on children who have Down Syndrome, their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We have continued to work hard to deliver our core services within the constraints of COVID-19. The pandemic has brought an increase of general and specific enquiries and we are proud to have been able to respond and continue to offer a quality service to our children, parents, and professionals.

The highlight of this year has been the opening of the Bristol Office. The newly recruited Bristol Team have moved quickly to offer our core services to children, parents, and professionals across the city.

Ups and Downs South West

Trustees' Report

Our expert team:

Joanna Thorn, Director

Somerset

Jackie Lawrence, Senior Finance & Administrative Officer

Michelle Bull, Family Support and School Liaison Service

Jackie Sims, Family Support Schools Liaison Worker

Jackie Andrews, Family Support Worker

Alison Crouch, Family Support Worker

Michelle Sugg, PR, Fundraising & Events Officer

Sandra Consalvey, Youth Worker

Catherine Jessop, Youth Worker

Bristol

Lottie Park, Family Support and School Liaison Service

Rachael Maddox, Family Support Worker

Ann-Marie Bell, Finance & Administrative Assistant.

The Ups and Downs Southwest Team continues to develop and as we recruit; our appointments have brought an increasing range of professional skills to offer high quality support, up to date information and professional help to our families. We are proud that we continue to deliver this support at the pace each family requires. It is our aim to enable our parents to advocate successfully for their children in the future by sharing the skills they will need. We are diligent in searching for evaluation and feedback from our service users. This data informs our future practice and ensures we are effective and responsive to the real needs of the families we work alongside.

The Board of Trustees

The Board of Trustees oversees the governance of Ups and Downs Southwest. It is comprised of a group of volunteers who bring a wide range of skills and experiences to the running of the service.

Ups and Downs Southwest receives no government funding or statutory monies, and the Board of Trustees would like to thank the following organisations for their support this year:

Throughout 2021/22 we have received funding from:

The Henry Smith Charity

Sobell Foundation

BBC Children in Need

The National Lottery Community Fund

The Fairfield Foundation

We are continually grateful to these funders.

We plan to continue to work alongside families and professionals, to challenge inequality, to promote inclusion and to make sure that the voices of children and young people with Down Syndrome are heard and never ignored. Ups and Downs Southwest can and will make a positive difference to the lives and achievements of all our children and young people with Down Syndrome across the Southwest.

Ups and Downs South West

Trustees' Report

Financial review

Income has decreased by £76,097 to £228,908 (2021: £305,005) on the previous year, mainly due to the large grant from The National Lottery Fund last year for the Bristol Office Project. Total costs increased by £17,168 to £195,198 (2021: £178,030).

The balance sheet has increased and remains healthy. Net current assets stand at £259,182 (2021: £223,636).

The free reserves of the Charity (being the unrestricted funds of the Charity not currently invested in fixed assets) at 31 January 2022 were £46,199 (2021: £46,300). The reserves policy of three months running costs is therefore currently being met.

Structure, governance and management

Legal information

Ups and Downs South West, "the Association", was formed in January 1997 and is governed by its constitution. The Association became a registered charity on 13 October 2006. The Charity's registered number is 1116381 and it is controlled and administered by the Management Committee.

Recruitment and appointment of trustees

One third, or the number nearest one third, of the Management Committee members shall retire by rotation annually but may be re-elected. The Trustees are members of the Management Committee of the Charity, and those who have served during the year are detailed on page 1.

The Management Committee may from time to time appoint any member of the Association as a member of the Management Committee to fill a casual vacancy or by way of addition provided that the maximum prescribed in clause 6 of the constitution is not exceeded. Any interested member may put their name forward for consideration, or when a vacancy arises the Management Committee may approach an individual who has the necessary skills to fulfil the particular vacancy.

New members of the Management Committee will first be interviewed by the Chair of the Committee, and will then be briefed by the Chair and Operations and Business Development Manager on the aims and duties of the Committee, as well as the broader aims and history of the Charity.

Trustees receive copies of previous committee minutes and a copy of the Trust Deed and are directed to the Charity Commission website for further details on Trustee duties.

Reappointment of independent examiner

A resolution to reappoint Mr R Cadwallader of Milsted Langdon LLP as independent examiner will be proposed at the annual general meeting.

Ups and Downs South West

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 financial statements; and
- 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 proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on 11/7/22 and signed on its behalf by:



J Hunt
Trustee

Ups and Downs South West

Independent Examiner's Report to the trustees of Ups and Downs South West

I report to the trustees on my examination of the accounts of Ups and Downs South West for the year ended 31 January 2022.

Responsibilities and basis of report

As the Charity's trustees of Ups and Downs South West you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Ups and Downs South West's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Ups and Downs South West as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

R Cadwallader

R Cadwallader FCA
Milsted Langdon LLP
Chartered Accountants and Statutory Auditors
Winchester House
Deane Gate Avenue
Taunton, TA1 2UH

Date: 22-JUL-22

Ups and Downs South West

Statement of Financial Activities for the Year Ended 31 January 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	6,462	195,922	202,384	283,156
Charitable activities	3	1,402	-	1,402	669
Other trading activities	4	25,121	-	25,121	21,176
Investment income	5	1	-	1	4
		<u>32,986</u>	<u>195,922</u>	<u>228,908</u>	<u>305,005</u>
Expenditure on:					
Raising funds	6	2,115	6,844	8,959	11,934
Charitable activities	6	31,158	155,081	186,239	166,096
		<u>33,273</u>	<u>161,925</u>	<u>195,198</u>	<u>178,030</u>
Net (expenditure)/income		<u>(287)</u>	<u>33,997</u>	<u>33,710</u>	<u>126,975</u>
Net movement in funds		(287)	33,997	33,710	126,975
Reconciliation of funds					
Total funds brought forward		<u>47,045</u>	<u>181,667</u>	<u>228,712</u>	<u>101,737</u>
Total funds carried forward	15	<u><u>46,758</u></u>	<u><u>215,664</u></u>	<u><u>262,422</u></u>	<u><u>228,712</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 15.

Ups and Downs South West

(Registration number: 1116381)
Balance Sheet as at 31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	3,240	5,076
Current assets			
Debtors	11	180	120
Cash at bank and in hand	12	<u>265,309</u>	<u>229,400</u>
		265,489	229,520
Creditors: Amounts falling due within one year	13	<u>(6,307)</u>	<u>(5,884)</u>
Net current assets		<u>259,182</u>	<u>223,636</u>
Net assets		<u>262,422</u>	<u>228,712</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		215,664	181,667
Unrestricted income funds			
Unrestricted funds		<u>46,758</u>	<u>47,045</u>
Total funds	15	<u>262,422</u>	<u>228,712</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 11/1/22 and signed on their behalf by:



J Hunt
Trustee

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ups and Downs South West meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The Charity has taken advantage of the exemption available and has therefore not included a cash flow statement in these financial statements.

Going concern

In light of the rapid global spread of the coronavirus "COVID-19", the trustees have reviewed the Charity's operations and cashflow to ensure that the Charity is able to continue for the foreseeable future. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the Charity.

Income and endowments

All income is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. No gifts in kind were received during the year (2021: £nil).

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable trading activities is recognised when earned.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% reducing balance
Motor vehicles	25% reducing balance

Trade debtors

Debtors are amounts due from clients for services performed in the ordinary course of the Charity's activities.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

Trade creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

The Charity provides an auto-enrolment scheme for staff. All employees are entitled to join the scheme and will receive the appropriate company contributions, in line with the auto-enrolment legislation. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at the carrying value plus accrued interest less repayments.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	6,462	195,922	202,384	283,156
	6,462	195,922	202,384	283,156

The income from donations and legacies was £202,384 (2021: £283,156) of which £6,462 was unrestricted (2021: £6,269) and £195,922 was restricted (2021: £276,887).

3 Income from charitable activities

	Unrestricted funds £	Total 2022 £	Total 2021 £
School Visits Income	1,402	1,402	669
	1,402	1,402	669

Income from charitable activities was £1,402 (2021: £669) of which £1,402 (2021: £669) was unrestricted and £nil (2021: £nil) was restricted.

4 Income from other trading activities

	Unrestricted funds £	Total 2022 £	Total 2021 £
Fundraising and events	21,667	21,667	17,825
50/50 club income	3,454	3,454	3,351
	25,121	25,121	21,176

Income from other trading activities was £25,121 (2021: £21,176) of which £25,121 (2021: £21,176) was unrestricted and £nil (2021: £nil) was restricted.

5 Investment income

	Unrestricted funds £	Total 2022 £	Total 2021 £
Interest receivable on bank deposits	1	1	4
	1	1	4

Investment income was £1 (2021: £4) of which £1 (2021: £4) was unrestricted and £nil (2021: £nil) was restricted.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

6 Expenditure

Expenditure on raising funds	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Events	Direct	2,089	6,148	8,237	8,088
Resources for loan	Direct	26	696	722	3,846
		<u>2,115</u>	<u>6,844</u>	<u>8,959</u>	<u>11,934</u>

Costs of charitable activities

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Employment costs	Direct	22,137	130,440	152,577	139,434
Recruitment	Direct	943	2,692	3,635	2,222
Staff training	Direct	160	488	648	537
Establishment costs	Direct	4,205	6,133	10,338	5,515
Printing, postage and stationery	Direct	887	3,752	4,639	1,047
Sundry	Direct	125	-	125	470
Computer equipment and leasing	Direct	1,853	2,222	4,075	6,384
Motor and travel expenses	Direct	(300)	3,859	3,559	1,727
Consultancy and mentoring	Direct	631	613	1,244	1,375
Telephone	Usage	1,021	2,581	3,602	3,541
Accountancy fees and independent examination	Usage	1,453	600	2,053	1,854
Legal and professional costs	Usage	540	-	540	-
Bank charges	Usage	32	-	32	-
Depreciation of tangible fixed assets	Usage	173	907	1,080	1,696
Trade subscriptions	Usage	35	90	125	130
(Profit)/loss on disposal of tangible assets	Usage	(2,737)	704	(2,033)	164
		<u>31,158</u>	<u>155,081</u>	<u>186,239</u>	<u>166,096</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

The expenditure on raising funds was £8,959 (2021: £11,934) of which £2,115 was unrestricted (2021: £3,274) and £6,844 was restricted (2021: £8,660).

The expenditure on charitable activities was £186,239 (2021: £166,096) of which £31,158 was unrestricted (2021: £35,629) and £155,081 was restricted (2021: £130,467).

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

8 Taxation

The Charity is a registered charity and is therefore potentially exempt from taxation. No tax charges have arisen in the year.

9 Employees' remuneration

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	144,024	132,040
Social security costs	6,432	5,633
Pension costs	2,121	1,761
	<u>152,577</u>	<u>139,434</u>

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	<u>9</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £42,000 (2021 - £41,667).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 February 2021	10,096	9,384	19,480
Disposals	(399)	(9,384)	(9,783)
At 31 January 2022	<u>9,697</u>	<u>-</u>	<u>9,697</u>
Depreciation			
At 1 February 2021	5,724	8,680	14,404
Charge for the year	1,080	-	1,080
Eliminated on disposals	(347)	(8,680)	(9,027)
At 31 January 2022	<u>6,457</u>	<u>-</u>	<u>6,457</u>
Net book value			
At 31 January 2022	<u>3,240</u>	<u>-</u>	<u>3,240</u>
At 31 January 2021	<u>4,372</u>	<u>704</u>	<u>5,076</u>

11 Debtors

	2022 £	2021 £
Trade debtors	60	-
Other debtors	120	120
	<u>180</u>	<u>120</u>

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>265,309</u>	<u>229,400</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,739	2,591
Other creditors	856	572
Accruals	2,712	2,721
	<u>6,307</u>	<u>5,884</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

14 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £2,121 (2021 - £1,761).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

15 Funds

	Balance at 1 February 2021 £	Incoming resources £	Resources expended £	Balance at 31 January 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	47,045	32,986	(33,273)	46,758
Restricted funds				
Wooden Spoon Fund	704	-	(704)	-
Sponsorship of youth clubs	1	-	-	1
Fairfield Foundation	-	10,000	(883)	9,117
Rio & Felix Captain Tom	-	756	(666)	90
Office refurbishment	1,193	-	(299)	894
Asda	-	350	(350)	-
Joseph's 21 Up Challenge	-	744	(214)	530
Awards for All	-	9,786	(2,026)	7,760
Jackie's Head Shave	-	1,081	-	1,081
John James Foundation	-	3,345	(814)	2,531
Hinkley Point	20,000	-	(20,000)	-
Tesco	-	1,125	-	1,125
Sobell Foundation	3,333	10,000	(10,000)	3,333
Awards for all/Big lottery	3,073	-	(3,073)	-
One Family Foundation	2,974	-	(2,974)	-
Henry Smith Foundation - continuation funding	21,683	52,000	(51,671)	22,012
Bjorgolfsson	1,000	-	-	1,000
McCarthy	1,000	-	-	1,000
BBC Children in Need	247	-	(62)	185
CIN Booster Grant	771	-	(194)	577
The National Lottery - Bristol Office Fund	117,323	96,010	(60,904)	152,429
BBC Children in Need	8,365	9,975	(7,091)	11,249
BNI Foundation	-	750	-	750
Total restricted funds	181,667	195,922	(161,925)	215,664
Total funds	228,712	228,908	(195,198)	262,422

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Balance at 31 January 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	57,830	28,118	(38,903)	47,045
Restricted				
Wooden Spoon Fund	939	-	(235)	704
Sponsorship of youth clubs	512	5,013	(5,524)	1
Office refurbishment	1,592	-	(399)	1,193
Hinkley Point	-	49,945	(29,945)	20,000
Sobell Foundation	3,333	10,000	(10,000)	3,333
Awards for all/Big lottery	7,065	-	(3,992)	3,073
One Family Foundation	4,799	-	(1,825)	2,974
Foot Anstey	2,000	-	(2,000)	-
Henry Smith Foundation - continuation funding	21,667	52,000	(51,984)	21,683
Bjorgolfsson	1,000	-	-	1,000
McCarthy	1,000	-	-	1,000
BBC Children in Need	-	329	(82)	247
CIN Booster Grant	-	1,027	(256)	771
The National Lottery - Bristol Office Fund	-	125,085	(7,762)	117,323
SCF Covid Response & Relief Fund	-	20,000	(20,000)	-
Somerset County Council	-	310	(310)	-
CIN Booster grant	-	2,279	(2,279)	-
Somerset County Council	-	374	(374)	-
SCF	-	250	(250)	-
Western Power	-	300	(300)	-
BBC Children in Need	-	9,975	(1,610)	8,365
Total restricted funds	43,907	276,887	(139,127)	181,667
Total funds	101,737	305,005	(178,030)	228,712

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

The specific purposes for which the funds are to be applied are as follows:

The Wooden Spoon Fund - the grant of a van to support the Charity's activities.

Fairfield Foundation - Schools Liaison post.

Rio & Felix Captain Tom - Christmas party.

Sponsorship of youth clubs - to help support the running of youth clubs. (BBC Children in Need).

Office refurbishment - to support the costs of refurbishing the office (Clothworkers Foundation).

Asda - Summer family day.

Joseph's 21 Up Challenge - KS4 14-16 club.

Awards For All - Volunteer befriender training programme.

Jackie's Head Shave - Family events 2022.

John James Foundation - Resources for schools (Bristol).

Hinkley Point - HP Mitigation Somerset only - Over 2 years.

Tesco - Family events 2022.

Sobell Foundation - School Liason Work.

Awards for All/Big Lottery - New volunteer training programme.

One Family Foundation - Ten Tors training and family days.

Foot Anstey - WDSAD film 2020.

Henry Smith Foundation - Family support.

Bjorgolfsson - Ten Tors 2020.

McCarthy - Ten Tors 2020.

BNI Foundation - KS4 cookery class,

Children in Need - Booster grant for DS resources.

The National Lottery Community Fund - Grant towards the set up of a new Bristol office.

SCF COVID Response & Relief Fund - To cover HPC grant.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2022

Somerset County Council - Summer activity packs.

Somerset County Council - Autumn activity packs.

SCF - Family festive packs.

Western Power - Christmas presents.

BBC Children in Need - Youth Clubs 3 year funding from 1st December 2020.

16 Analysis of net assets between funds

Current year	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	520	2,720	3,240
Current assets	52,545	212,944	265,489
Current liabilities	(6,307)	-	(6,307)
Total net assets	<u>46,758</u>	<u>215,664</u>	<u>262,422</u>

Prior year	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Tangible fixed assets	745	4,331	5,076
Current assets	52,184	177,336	229,520
Current liabilities	(5,884)	-	(5,884)
Total net assets	<u>47,045</u>	<u>181,667</u>	<u>228,712</u>

UPS AND DOWNS SOUTH WEST

England & Wales - Charity number 1116381

Accounts

Charity registration number: 1116381

Ups and Downs South West

Annual Report and Financial
Statements

for the year ended 31 January 2021

Ups and Downs South West

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Ups and Downs South West

Reference and Administrative Details

Trustees	S Dennis, Chair S Kelly (Resigned 29 June 2020) J Hunt S Flynn L Slapina K Felek (Resigned 21 April 2021) J Josey (Appointed 12 March 2021) A Tanner (Appointed 12 March 2021) J Lewis (Appointed 30 April 2021)
Principal Office	The Old School School Road Westonzoyland Bridgwater Somerset TA7 0LN
Charity Registration Number	1116381
Bankers	Lloyds TSB Bank plc 25 Cornhill Bridgwater Somerset TA6 3AY
Independent Examiner	Mr R Cadwallader FCA Milsted Langdon LLP Chartered Accountants and Statutory Auditors Winchester House Deane Gate Avenue Taunton, TA1 2UH

Ups and Downs South West

Trustees' Report

The trustees present the annual report together with the financial statements of the Charity for the year ended 31 January 2021.

Objectives and activities

Objects and aims

The Association is established for the following exclusively charitable purpose:

The relief of families and carers of children who have Down Syndrome exclusively, by providing face to face support as well as any information necessary to enable these children to reach their full potential both educationally and socially and so that their conditions of life may be improved.

Ensuring our work delivers our aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and in planning our future activities. In particular, the trustees consider how the 3 year development plan will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our main activities and those whom we try to help are described below. All of our charitable activities focus on children who have Down Syndrome, their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Ups and Downs South West

Trustees' Report

Achievements and performance

This year 2020/2021 has been an extraordinary year for everyone and of course, for us at Ups and Downs Southwest. The COVID 19 pandemic has changed our world in so many ways. The situation has created some very challenging times for our children, young people and their families, especially during the two periods of lockdown we have shared. The team has worked hard and with innovation to continue to offer a service throughout the year and utilising IT and social media, we feel we have continued to “be there” for our service users albeit in a slightly different way.

Our thanks go to our funding partners who enabled us to work differently this year. Particular thanks must go to the Somerset Community Foundation and the COVID-19 Response and Recovery Fund. Within weeks of the national lockdown in March 2020 they ensured that funds became available to support Ups and Downs and many other organisations across Somerset, to enable us to continue our work during the challenging times we were experiencing. This added to the support from Wessex Water and the National Emergencies Trust has enabled Ups and Downs Southwest to continue to offer our services to all our children, young people and their families and schools where there is a diagnosis of Down Syndrome across Somerset.

We have been able to tailor our approach to existing circumstances in the absence of face-to-face meetings. We know our families have appreciated being contacted individually over the past year to make sure they knew we were still there for them and still a place where they could access information they might need. Our range of services has remained available, supporting families experiencing what, for many have been increasing challenges which have arisen as a result of the pandemic and in particular, the resulting lockdowns.

We have worked to support the children and young people who have a diagnosis of Down Syndrome in many ways. This year has been especially challenging for many of our young people in understanding why things in their lives have been so very different and the team have worked hard to make sure as many of them as possible had the apparatus and materials they needed to take advantage of those services that were available, adding the Ups and Downs activities and challenges to help stimulate time spent at home. Whenever our schools were open, we have been readily on hand to support them too, as they welcomed their children with SEN back under testing circumstances.

Ups and Downs South West

Trustees' Report

Our expert team:

Director: Jo Thorn
Team Leader: Sue Anderson
Administrator: Jackie Lawrence
PR and Fundraiser: Michelle Sugg
Family Support Workers: Jackie Andrews, Catherine Jessup
Schools Liaison Worker: Jackie Sims
Youth Workers: Catherine Jessop, Sandra Consalvey

The team have been working from home during each of the lockdowns. We have made sure all contact details are available as well as an explanation of how this might differ from normal. Whilst recognising that for some families, the absence of a face-to-face visit might be disappointing, we have organised a number of Coffee Mornings via Zoom which have been well received.

Our Youth Clubs have continued to run via Zoom where that is possible, but for those who cannot manage the complexities of IT or who do not have access to a suitable apparatus, circulated activities with the materials needed to complete them, such as building 'dream catchers' have been very successful.

The Bristol Project has been put on hold and once again we are most grateful to the Big Lottery Community Fund for agreeing to a delay in our start date. A skeleton service is offered by phone to families and schools in the city where there is a child with a diagnosis of Down Syndrome. We understand the need to get this service moving as soon as we are able, as the number of enquiries coming from families in Bristol continues to increase.

Safeguarding continues to be at the forefront of the work the team completes. We know that disabled children and young people are three times more likely to be at risk, whether by commission, omission, neglect or disability inequality. With particular reference to listening skills for telephone calls, the team has been trained to spot safeguarding issues, supported to take appropriate action and never to look the other way.

The team have reacted to the data concerning domestic violence during lockdown and have created a code that can be used without causing further danger to a vulnerable child or adult on our case load.

We continue to offer a range of resources to families and schools, and this will be a focus for expansion in the future.

Significantly the range of skills and experiences within the team means that we have continued to offer high quality support, up to date information and professional help to our children and their families. This support is always delivered at the pace each family needs. This year we have extended this support through our new volunteers. This group of people generously give their time and their own personal experiences to offer a different level of support to our families. All have received our own six-week training. They are active in a range of ways, listening to families, sharing ideas, offering to accompany families on visits and appointments or perhaps just being there to have a chat. Our heartfelt thanks go to each and every one of them.

Throughout our work we aim to enable our young people and their parents to be able to advocate either for themselves or on behalf of their child by sharing the skills they will need. We continue to be rigorous in searching for evaluation and feed-back from our service users to inform and mediate our future practice and ensure it is responsive to identified need.

Ups and Downs South West

Trustees' Report

Some interesting statistics:

Number of families supported by the team: 324
Total Number of people supported by the team approximately: 972
Number of phone calls to families made by the team: 420
Number of phone calls received: 405
Number of Zoom call Coffee Mornings: 15
DLA forms completed: 72
EHCP forms completed: 48
School Planning Meetings attended: 12
Annual Reviews attended: 32
Active safeguarding cases: 4
TAC meetings attended: 17
Child Protection meetings attended: 8

This is an astonishing amount of work accomplished by the team which all contributes to making a real difference for the children and young people in our care.

In September we delivered a 'Communication for All' training to a whole school staff team including ancillary staff and the caretaker. This was to support a signing child with Down Syndrome as he started school, to make sure that all those involved could communicate with him.

A member of staff who is now the child's teacher commented, 'He has settled so well into school, I am so grateful to be able to offer him the added security of being able to communicate in his preferred way.'

The Board of Trustees

Sue Dennis - Chairperson
Sue Flynn - Acting Treasurer - Stepped down as treasurer from 21 March 2021
Sarah Kelly - Trustee - Resigned 29 June 2020
Jade Hunt - Parent Representative Trustee
Ludmilla Slapina - Parent Representative Trustee
Krista Felek - Trustee - Resigned 21 April 2021
Joan Josey - Trustee - Appointed 21 March 2021 and took on treasurer duties from this date.
Adam Tanner - Trustee - Appointed 21 March 2021
Jenny Lewis - Trustee - Appointed 30 April 2021

The Board of Trustees oversees the governance of Ups and Downs Southwest. It is made up of a group of volunteers who bring a range of skills and experiences to the running of the charity. Ups and Downs Southwest receives no government or statutory funding for the work it delivers.

We are grateful to the following funding partners for supporting us through 2020/2021:

The Henry Smith Charity
Hinckley Point Community Fund
Children in Need
Somerset Community Fund
Wessex Water
The National Emergencies Trust

We could not continue without the support of these groups, so thank you to them all.

Ups and Downs South West

Trustees' Report

We also appreciate the work of our volunteers and supporters as they work to raise funds for us throughout the year, either by giving their time or their money-spinning ideas! So, to all of you who have worn odd socks, use social media with innovation, helped at events when we were able to have them, run, skipped and danced and baked on our behalf, THANK YOU ALL.

We are optimistic for the future. We hope to recruit very soon for the Bristol Project and will continue to search for the funds needed to continue and expand the services we have currently. It is always our intention to listen to the perceived needs of our service users and to evaluate those needs and wherever feasible, to search for the funding to provide those identified services. For example, we want to extend the work we do with our older children and young people. We also recognise a very real need to work to provide real opportunities for young people to gain experience of the workplace, but to ensure that this is done with respect for each young person involved. Real work to us means proper training, proper remuneration and support both for ambition and to ensure success.

New work is always exciting, but we know and understand that whenever a new family receives a diagnosis of Down Syndrome, it is new for them. It may be frightening; it may be unexpected, and it can be challenging. We want to be there for each and every family who feels they need us and the support we can offer.

This year has been extraordinary, but positive. The team have learnt so much by adapting to work remotely but effectively with families during the pandemic. The skills they have learnt will be added to the range of ways of working we can access to support our families and in some cases, to make our funds go further. This learning will be used to adapt our services flexibly in the future, adding exponentially to the range of skills and approaches we can utilise in the good stewardship of our funds.

Funding remains a challenge as we search for the financial support to continue the work we do. The pandemic has made for a challenging situation for many of our funding partners and we are constantly seeking out new sources.

Many funders want to see new work, but we recognise that as long as children born with Down Syndrome arrive in families, this is totally new for them and what they need is the support we have honed over a long period of time.

We also experienced difficulty in sourcing funding for work such as the Schools Liaison Service, as many funders consider this work to be the responsibility of the statutory services. However, we know that that is not the experience of our children, young people and parents, for them, there is still a huge gap. Indeed, our schools no longer receive the support they may need when working to provide a positive learning experience for a child with a specific disability that they may not have met before. There is a similar challenge over Speech and Language Services. This statutory service signs children and young people off long before they may have the language to manage the requirements of school. Almost all of our parents have identified this as an area of huge need, but despite our best efforts, we have not yet been able to secure funding for this work. However, we will continue to do our best to access funding for these and all our services.

We continue to work alongside families and professionals to challenge inequality and to promote inclusion in its widest sense. It is our aim to make sure that the voices of children and young people with Down Syndrome are heard and never ignored.

Ups and Downs Southwest can and does make a positive difference to the lives and achievements of all our children and young people with Down Syndrome across the south west.

Ups and Downs South West

Trustees' Report

Financial review

Income was up significantly by £122,726 to £305,005 (2020: £182,279) on the previous year, mainly due to the large grant from The National Lottery Fund for the Bristol Office Project. Total costs increased by £6,133 to £178,030 (2020: £171,897).

The balance sheet has increased and remains healthy. Net current assets stand at £223,636 (2020: £98,048).

The free reserves of the Charity (being the unrestricted funds of the Charity not currently invested in fixed assets) at 31 January 2021 were £46,300 (2020: £56,672). The reserves policy of three months running costs is therefore being exceeded currently but this is considered prudent given the pressures on grant-making trusts from large numbers of charities at present.

Structure, governance and management

Legal information

Ups and Downs South West, "the Association", was formed in January 1997 and is governed by its constitution. The Association became a registered charity on 13 October 2006. The Charity's registered number is 1116381 and it is controlled and administered by the Management Committee.

Recruitment and appointment of trustees

One third, or the number nearest one third, of the Management Committee members shall retire by rotation annually but may be re-elected. The Trustees are members of the Management Committee of the Charity, and those who have served during the year are detailed on page 1.

The Management Committee may from time to time appoint any member of the Association as a member of the Management Committee to fill a casual vacancy or by way of addition provided that the maximum prescribed in clause 6 of the constitution is not exceeded. Any interested member may put their name forward for consideration, or when a vacancy arises the Management Committee may approach an individual who has the necessary skills to fulfil the particular vacancy.

New members of the Management Committee will first be interviewed by the Chair of the Committee, and will then be briefed by the Chair and Operations and Business Development Manager on the aims and duties of the Committee, as well as the broader aims and history of the Charity.

Trustees receive copies of previous committee minutes and a copy of the Trust Deed and are directed to the Charity Commission website for further details on Trustee duties.

Reappointment of independent examiner

A resolution to reappoint Mr R Cadwallader of Milsted Langdon LLP as independent examiner will be proposed at the annual general meeting.

Ups and Downs South West

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 financial statements; and
- 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 proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on 26 May 2021 and signed on its behalf by:

S Dennis
Trustee

Ups and Downs South West

Independent Examiner's Report to the trustees of Ups and Downs South West

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 January 2021 which are set out on pages 10 to 23.

Respective responsibilities of trustees and examiner

As the Charity's trustees of Ups and Downs South West you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Ups and Downs South West's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Ups and Downs South West's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Ups and Downs South West as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

R Cadwallader FCA
Milsted Langdon LLP
Chartered Accountants and Statutory Auditors
the Institute of Chartered Accountants in England and Wales
Winchester House
Deane Gate Avenue
Taunton, TA1 2UH

24 June 2021

Ups and Downs South West

Statement of Financial Activities for the Year Ended 31 January 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	6,269	276,887	283,156	147,430
Charitable activities	3	669	-	669	761
Other trading activities	4	21,176	-	21,176	34,082
Investment income	5	4	-	4	6
Total income		<u>28,118</u>	<u>276,887</u>	<u>305,005</u>	<u>182,279</u>
Expenditure on:					
Raising funds	6	3,274	8,660	11,934	17,541
Charitable activities	6	<u>35,629</u>	<u>130,467</u>	<u>166,096</u>	<u>154,356</u>
Total expenditure		<u>38,903</u>	<u>139,127</u>	<u>178,030</u>	<u>171,897</u>
Net (expenditure)/income		<u>(10,785)</u>	<u>137,760</u>	<u>126,975</u>	<u>10,382</u>
Net movement in funds		(10,785)	137,760	126,975	10,382
Reconciliation of funds					
Total funds brought forward		<u>57,830</u>	<u>43,907</u>	<u>101,737</u>	<u>91,355</u>
Total funds carried forward	15	<u><u>47,045</u></u>	<u><u>181,667</u></u>	<u><u>228,712</u></u>	<u><u>101,737</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 15.

Ups and Downs South West
(Registration number: 1116381)
Balance Sheet as at 31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	5,076	3,689
Current assets			
Debtors	11	120	-
Cash at bank and in hand	12	<u>229,400</u>	<u>103,751</u>
		229,520	103,751
Creditors: Amounts falling due within one year	13	<u>(5,884)</u>	<u>(5,703)</u>
Net current assets		<u>223,636</u>	<u>98,048</u>
Net assets		<u><u>228,712</u></u>	<u><u>101,737</u></u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		181,667	43,907
Unrestricted income funds			
Unrestricted funds		<u>47,045</u>	<u>57,830</u>
Total funds	15	<u><u>228,712</u></u>	<u><u>101,737</u></u>

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 26 May 2021 and signed on their behalf by:

S Dennis
Trustee

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ups and Downs South West meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity has taken advantage of the exemption available and has therefore not included a cash flow statement in these financial statements.

Going concern

In light of the rapid global spread of the coronavirus "COVID-19", the trustees have reviewed the Charity's operations and cashflow to ensure that the Charity is able to continue for the foreseeable future. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the Charity.

Income and endowments

All income is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. No gifts in kind were received during the year (2020 £nil).

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable trading activities is recognised when earned.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% reducing balance
Motor vehicles	25% reducing balance

Trade debtors

Debtors are amounts due from clients for services performed in the ordinary course of the Charity's activities.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

Trade creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

The Charity provides an auto-enrolment scheme for staff. All employees are entitled to join the scheme and will receive the appropriate company contributions, in line with the auto-enrolment legislation. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at the carrying value plus accrued interest less repayments.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	6,269	276,887	283,156	147,430
	6,269	276,887	283,156	147,430

The income from donations and legacies was £283,156 (2020: £147,430) of which £6,269 was unrestricted (2020: £14,747) and £276,887 was restricted (2020: £132,683).

3 Income from charitable activities

	Unrestricted funds £	Total 2021 £	Total 2020 £
School Visits Income			
	669	669	761
	669	669	761

Income from charitable activities was £669 (2020: £761) of which £669 (2020: £761) was unrestricted and £nil (2020: £nil) was restricted.

4 Income from other trading activities

	Unrestricted funds £	Total 2021 £	Total 2020 £
Fundraising and events	17,825	17,825	30,769
50/50 club income	3,351	3,351	3,313
	21,176	21,176	34,082
	21,176	21,176	34,082

Income from other trading activities was £21,176 (2020: £34,082) of which £21,176 (2020: £34,082) was unrestricted and £nil (2020: £nil) was restricted.

5 Investment income

	Unrestricted funds £	Total 2021 £	Total 2020 £
Interest receivable on bank deposits	4	4	6
	4	4	6

Investment income was £4 (2020: £6) of which £4 (2020: £6) was unrestricted and £nil (2020: £nil) was restricted.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

6 Expenditure

Expenditure on raising funds	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Events	Direct	2,628	5,460	8,088	17,541
Resources for loan	Direct	646	3,200	3,846	-
		<u>3,274</u>	<u>8,660</u>	<u>11,934</u>	<u>17,541</u>

Costs of charitable activities

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Employment costs	Direct	19,031	120,403	139,434	129,488
Recruitment	Direct	237	1,985	2,222	1,234
Staff training	Direct	367	170	537	561
Establishment costs	Direct	4,110	1,405	5,515	6,661
Printing, postage and stationery	Direct	552	495	1,047	1,889
Sundry	Direct	400	70	470	212
Computer equipment and leasing	Direct	3,846	2,538	6,384	3,648
Motor and travel expenses	Direct	932	795	1,727	4,578
Subsistence	Direct	-	-	-	41
Consultancy and mentoring	Direct	955	420	1,375	-
Telephone	Usage	2,801	740	3,541	2,593
Accountancy fees and independent examination	Usage	1,854	-	1,854	1,774
Legal and professional costs	Usage	-	-	-	316
Bank charges	Usage	-	-	-	32
Depreciation of tangible fixed assets	Usage	250	1,446	1,696	1,229
Loss on disposal of tangible assets	Usage	164	-	164	65
Trade subscriptions	Usage	130	-	130	35
		<u>35,629</u>	<u>130,467</u>	<u>166,096</u>	<u>154,356</u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

The expenditure on charitable activities was £166,096 (2020: £154,356) of which £35,629 was unrestricted (2020: £44,099) and £130,467 was restricted (2020: £110,257).

The expenditure on raising funds was £11,934 (2020: £17,541) of which £3,274 was unrestricted (2020: £7,048) and £8,660 was restricted (2020: £10,493).

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

8 Taxation

The Charity is a registered charity and is therefore potentially exempt from taxation. No tax charges have arisen in the year.

9 Employees' remuneration

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	132,040	121,953
Social security costs	5,633	5,842
Pension costs	1,761	1,693
	<u>139,434</u>	<u>129,488</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	<u>8</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £41,667 (2020 - £37,250).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 February 2020	7,788	9,384	17,172
Additions	3,246	-	3,246
Disposals	(938)	-	(938)
At 31 January 2021	10,096	9,384	19,480
Depreciation			
At 1 February 2020	5,038	8,445	13,483
Charge for the year	1,461	235	1,696
Eliminated on disposals	(775)	-	(775)
At 31 January 2021	5,724	8,680	14,404
Net book value			
At 31 January 2021	4,372	704	5,076
At 31 January 2020	2,750	939	3,689

11 Debtors

	2021 £	2020 £
Other debtors	120	-

12 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	229,400	103,751

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,591	2,639
Other creditors	572	506
Accruals	2,721	2,558
	5,884	5,703

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

14 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £1,761 (2020 - £1,693).

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

15 Funds

	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Balance at 31 January 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	57,830	28,118	(38,903)	47,045
Restricted funds				
Wooden Spoon Fund	939	-	(235)	704
Sponsorship of youth clubs	512	5,013	(5,524)	1
Office refurbishment	1,592	-	(399)	1,193
Hinkley Point	-	49,945	(29,945)	20,000
Sobell Foundation	3,333	10,000	(10,000)	3,333
Awards for all/Big lottery	7,065	-	(3,992)	3,073
One Family Foundation	4,799	-	(1,825)	2,974
Foot Anstey	2,000	-	(2,000)	-
Henry Smith Foundation - continuation funding	21,667	52,000	(51,984)	21,683
Bjorgolfsson	1,000	-	-	1,000
McCarthy	1,000	-	-	1,000
BBC Children in Need	-	329	(82)	247
CIN Booster Grant	-	1,027	(256)	771
The National Lottery	-	125,085	(7,762)	117,323
SCF Covid Response & Relief Fund	-	20,000	(20,000)	-
Somerset County Council	-	310	(310)	-
CIN Booster Grant	-	2,279	(2,279)	-
Somerset County Council	-	374	(374)	-
SCF	-	250	(250)	-
Western Power	-	300	(300)	-
BBC Children in Need	-	9,975	(1,610)	8,365
Total restricted funds	<u>43,907</u>	<u>276,887</u>	<u>(139,127)</u>	<u>181,667</u>
Total funds	<u><u>101,737</u></u>	<u><u>305,005</u></u>	<u><u>(178,030)</u></u>	<u><u>228,712</u></u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

	Balance at 1 February 2019 £	Incoming resources £	Resources expended £	Balance at 31 January 2020 £
Unrestricted funds				
General				
Unrestricted fund	59,381	49,596	(51,147)	57,830
Restricted				
Wooden Spoon Fund	1,252	-	(313)	939
Sponsorship of youth clubs	1,050	6,795	(7,333)	512
Family support team salaries	20,000	20,500	(40,500)	-
Volunteer training	782	-	(782)	-
New Baby Home visits	1,213	-	(1,213)	-
Office refurbishment	2,123	-	(531)	1,592
Family days	1,460	-	(1,460)	-
WDSAD Promotional video	1,757	-	(1,757)	-
Coffee mornings	1,337	-	(1,337)	-
Family support - Taunton	1,000	-	(1,000)	-
Hinkley Point	-	49,092	(49,092)	-
Shepton Mallet Town Council	-	860	(860)	-
Persimmon	-	1,000	(1,000)	-
Yorkshire Building Society	-	1,000	(1,000)	-
Sobell Foundation	-	10,000	(6,667)	3,333
Awards for all/Big lottery	-	7,839	(774)	7,065
SCF - Somerset West & Taunton VCS small grants	-	798	(798)	-
One Family Foundation	-	4,799	-	4,799
Foot Anstey	-	2,000	-	2,000
Henry Smith Foundation - continuation funding	-	26,000	(4,333)	21,667
Bjorgolfsson	-	1,000	-	1,000
McCarthy	-	1,000	-	1,000
Total restricted funds	<u>31,974</u>	<u>132,683</u>	<u>(120,750)</u>	<u>43,907</u>
Total funds	<u><u>91,355</u></u>	<u><u>182,279</u></u>	<u><u>(171,897)</u></u>	<u><u>101,737</u></u>

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

The specific purposes for which the funds are to be applied are as follows:

The Wooden Spoon Fund - the grant of a van to support the Charity's activities.

Sponsorship of youth clubs - to help support the running of youth clubs. (BBC Children in Need).

Family support team salaries - to help pay for the salaries of staff involved in family support work.

Sponsorship of family clinics - to help with the running of the Exeter and Bridgwater clinics.

Volunteer training - to support the training of volunteers.

New Baby Home visits - to support home visits.

Office refurbishment - to support the costs of refurbishing the office (Clothworkers Foundation).

Bridgwater Town Council - WDSAD Promotional video.

Somerset Community Foundation - Coffee mornings.

Taunton Deane Borough Council - Family support Taunton area.

Hinkley Point - HP Mitigation Somerset only - Over 2 years.

Shepton Mallet Town Council - Total Communication Course.

Persimmon - Mendip Activity Day.

Yorkshire Building Society - Family days.

Sobell Foundation - School Liason Work.

Awards for All/Big Lottery - New volunteer training programme.

SCF Somerset West and Taunton VCS Small Grants - Assertiveness training for parents and carers.

One Family Foundation - Ten Tors training and family days.

Foot Anstey - WDSAD film 2020.

Henry Smith Foundation - Family support.

Bjorgolfsson - Ten Tors 2020.

McCarthy - Ten Tors 2020.

Ups and Downs South West

Notes to the Financial Statements for the Year Ended 31 January 2021

Children in Need - Booster grant for DS resources.

The National Lottery Community Fund - Grant towards the set up of a new Bristol office.

SCF COVID Response & Relief Fund - To cover HPC grant.

Somerset County Council - Summer activity packs.

Children in Need - Booster grant for DS resources.

Somerset County Council - Autumn activity packs.

SCF - Family festive packs.

Western Power - Christmas presents.

BBC Children in Need - Youth Clubs 3 year funding from 1st December 2020.

16 Analysis of net assets between funds

Current year	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	745	4,331	5,076
Current assets	52,184	177,336	229,520
Current liabilities	(5,884)	-	(5,884)
Total net assets	<u>47,045</u>	<u>181,667</u>	<u>228,712</u>

Prior year	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£
Tangible fixed assets	1,158	2,531	3,689
Current assets	62,375	41,376	103,751
Current liabilities	(5,703)	-	(5,703)
Total net assets	<u>57,830</u>	<u>43,907</u>	<u>101,737</u>