HANDS UP FOR DOWNS

England & Wales · Charity number 1170395

Details

Other names	HUFD
Status	Registered
Legal form	CIO
Registered	2016-11-25
Register	View on the Charity Commission register

Contact

Address	Pen-Y-Wern Cefn Stylle Road Gowerton Swansea SA4 3QY
Phone	01792218547
Email	handsupfordowns@outlook.com
Website	www.handsupfordowns.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE1. TO ASSIST IN THE CARE AND DEVELOPMENT OF CHILDREN WITH DOWN SYNDROME BY THE PROVISION OF SUPPORT, ADVICE AND TRAINING TO THOSE RESPONSIBLE FOR THEIR CARE, AND TO HEALTH AND EDUCATIONAL SPECIALISTS WITH THE OBJECT OF IMPROVING AND ADVANCING THE HEALTH AND EDUCATION OF CHILDREN WITH DOWN SYNDROME. 2. THE PROMOTION OF SOCIAL INCLUSION AMONG CHILDREN WITH DOWN SYNDROME AND THEIR FAMILIES, WHO MAY BE EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, DUE TO THEIR DISABILITY, BY: A) PROVIDING A PLAY SCHEME AND SUPPORT AND EDUCATION SERVICES TO ENABLE THE CHILDREN TO DEVELOP AND GAIN NEW SKILLS. B) PROVIDING RECREATIONAL FACILITIES AND OPPORTUNITIES FOR THE CHILDREN AND PARENTSC) RAISING PUBLIC AWARENESS OF THE ISSUES AFFECTING PARENTS OF CHILDREN WITH DOWN SYNDROME, THE CHILDREN AND THEIR SIBLINGS, BOTH GENERALLY AND IN RELATION TO IMPROVING THEIR SOCIAL INCLUSION. 3. TO ADVANCE THE DEVELOPMENT OF CHILDREN WITH DOWN SYNDROME AND EDUCATE THE PUBLIC IN THE SUBJECT OF DOWN SYNDROME. 4. TO PROVIDE EDUCATION, TRAINING, INFORMATION AND ADVICE TO PARENTS/CARERS WITH THE OBJECT OF EMPOWERING THEM TO ADVANCE THEIR CHILDREN IN LIFE AND ASSIST THEIR DEVELOPMENT.

Activities: Hands Up For Down's provides individual Speech and Language Therapy for members on a weekly basis. We also provide Physiotherapy and baby massage, and a range of inclusive activities throughout the year - as well as more general opportunities for members and their family to meet and develop support networks.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- City Of Swansea
- Neath Port Talbot

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£72,552	£87,467	-	-
2024-03-31	£98,496	£77,863	-	-
2023-03-31	£84,716	£61,492	-	-
2022-03-31	£78,835	£58,842	-	-
2021-03-31	£23,840	£27,141	-	-

Trustees

Name	Role	Appointed
ALAN CHRISTOPHER SANTIMANO		2016-11-25
ANNE JULIA BARKER MA		2016-11-25
Ferial Raine		2023-04-01
JANET CHAPLIN		2016-11-11
Lara Smrtnik		2018-04-10
NICOLA JAYNE PREECE LLB		2016-11-25
Rachel Louise Dent		2022-04-26
SAM FISHER		2016-11-25

HANDS UP FOR DOWNS

England & Wales - Charity number 1170395

Accounts

Charity registration number 1170395 (England and Wales)

HANDS UP FOR DOWNS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HANDS UP FOR DOWNS

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HANDS UP FOR DOWNS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Summary of Objects
The promotion of social inclusion among children with Down's syndrome and their families who are socially excluded from society or parts of society, as a result of having Down's syndrome by:

1. Providing education and information to support and enable parents/guardians to maximise educational opportunities for their children with Down's syndrome.

2. Raising public awareness of the issues affecting children with Down's syndrome and their families, both generally and in relation to their social exclusion.

3. Providing workshops, forums, advocacy and general support.

4. Providing recreational facilities and opportunities for children with Down's syndrome and their families.

Public benefit
The focus of our activities remains individual Speech & Language Therapy ("SALT") for each of the children in our group, assistance with physical development of the children through the provision of assisted cycling support and physiotherapy, play groups and activities such as fun, educational trips. This benefits the children by developing their social, gross motor, fine motor, language and communication skills.

We welcome all children with Down’s Syndrome regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our children and their families.

A great contribution is made by the supporters and families of the children at Hands up for Downs. We are grateful for the many hours they have spent helping out the group. Without this valuable contribution of time, energy and expertise we would not have been so successful.

In planning our activities for the year, we kept in mind the Charity Commission’s guidance on public benefit at our meetings.

Achievements and performance

Member activities
In August 2023 we were awarded the National Lottery Community Fund for the provision of Speech and Language therapy. This grant enabled us to continue Lottery funding the provision of vital weekly Speech and Language sessions for members until July 2024, also extending provision to all new members who joined the charity. The therapy has proven extremely impactful and has been greatly received by members and their family, who see a positive impact in the development of vital life skills.

In addition to this therapy, Hands Up For Down’s has had a committed parent member – Lousie Dent – who has written and successfully gained some other local grants for members to enjoy physical activities. This year Louise secured the City and Council of Swansea – Coast / Summer of Fun Grant. This financed assisted horse-riding sessions at Clyne Farm, assisted cycling at Bikeability, along with baby sensory and play sessions.

Fundraising
In March 2025 we hosted the Charity Ball at the Brangwyn Hall in Swansea. It was a tremendous event with over 300 guests, all of whom had a wonderful evening. There was a presentation from the charity and also entertainment provided. There was a charity auction and raffle which raised a considerable amount for charity. The ball was a success; raising awareness of the charity among the local community, showcasing the work the charity does, and raising vital funds.

There have been some notable activities from members and their friends and families alike:
- We continue to receive donations from supporters of Hands Up for Down's who make regular and substantial donations.
- A local business – Miles Hire - held a charity rugby day in March 2025. This was also supported by Lloyd Whyte Insurance and match funding was donated by The Benefact Group which made a significant donation to Hands Up For Down's.
- Swansea Bay Construction Support Group have continued to support the charity with ongoing fundraising and donations.
- A local businessman - Adrian Hughes – has supported the charity for some time now running an exhibition of his artwork and proceeds being donated to Hands Up For Down's.
- The Cor Glandulais choir held a Christmas concert in support of Hands up For Down's.
- Marathons and sports event – some member parents have competed significant sports events and charity fundraising days in order to raise money for the charity.
- Many local businesses have fundraised for us including Amroc Heating Services who hosted a golf day in September 2024 and donated all proceeds to Hands Up For Down's. In total they raised over £9,000 which was tremendous for the charity.

Hands up for Down's Trustees and members have also raised funds during the period through various initiatives linked to family, schools and employers.

Financial review

The charity had an unrestricted deficit of £11,592 and a restricted deficit of £3,323 during the year. The free reserves of the charity totalled £65,723 (2024: £77,315).

We have no contract liabilities that we are committed to, however as a charity that has a commitment to a significant monthly expenditure on delivering Speech and Language therapy (which was only currently grant funded by the National Lottery until July 2024), we have adopted a Reserves Policy which will ensure we have 6-12 months expenditure held in reserve to ensure the continuity of provision of this essential service.

This is due to the uncertainty of fundraising and donation income, and the ad-hoc nature of grant funding application success which leads to less certainty of income for financial planning purposes.

We formally review the reserves annually at budget setting and discuss the reserve position at each subsequent bi-monthly Trustee meeting.

During the reporting period, the funding received was made up predominantly of external fundraising, donations and gifts which amounted to £27,653. Hands up for Downs also raised £26,459 from internal fundraising activity (after costs).

The provision of SALT remains by far the biggest cost, with a total of £67,731 being spent on this single activity within the period.

We have, within this period, relied heavily on the local community for their continuing support, and internal fundraising for us to be able to carry out our activities.

Structure, governance and management

Description of the charity's trusts
The organisation became a charitable incorporated organisation on 25 November 2016. The charity's governing document is CIO - Association Registered 25 November 2016.

Trustee selection methods
At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office.

The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment.

The vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be appointed by the members or charity trustees (retirement or removal etc).

Additional Governance Issues
There are several policies in place with regards to Safeguarding Children, such as an Accident Prevention Plan, Safeguarding Policy, E-Safety Policy, Anti-bullying Policy, Parental Consent Policy, Equal Opportunities Policy, Recruitment & Selection Policy, Data Protection Policy, Privacy Notice, Behaviour Codes for adults and children and Risk Assessments. Policies are reviewed annually and updated as necessary.

HUFD is affiliated to the Down's Syndrome Association, who cover the groups Public Liability Insurance and provide advice and training to Members.

All Trustees give their time voluntarily and receive no remuneration or other benefits. Re-imbursement of travel expenses is offered, however not currently claimed by Trustees.

Reference and administrative information

Charity name:	Hands Up For Downs
Working name:	HUFD
Principal office:	Pen-Y-Wern Cefn Stylle Road Gowerton Swansea SA4 3QY
Trustees:	Rachel Dent (Vice Chair) Lara Smrtnik (Secretary) Anne Barker Alan Santimano Sam Fisher (Treasurer) Nicola Preece Janet Chaplin Ferial Raine
Independent examiners:	Azets Audit Services Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers:	Barclays Bank PLC 1 Churchill Place London E14 5HP

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

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Rachel Dent - Chair
Dated: 22-01-2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANDS UP FOR DOWNS

I report to the trustees on my examination of the financial statements of Hands up for Downs (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the Charities Act 2011.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Andrew Howells
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
South Glamorgan
CF23 8AB
United Kingdom

Dated: 22/01/2026

HANDS UP FOR DOWNS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	27,653	-	27,653	26,388	-	26,388
Charitable activities	**4**	5,000	13,440	18,440	-	40,320	40,320
Other trading activities	**5**	26,459	-	26,459	31,788	-	31,788
Total income		59,112	13,440	72,552	58,176	40,320	98,496
Expenditure on:							
Raising funds	**6**	17,042	-	17,042	16,367	-	16,367
Charitable activities	**7**	53,662	16,763	70,425	17,933	43,563	61,496
Total expenditure		70,704	16,763	87,467	34,300	43,563	77,863
Net income/(expenditure) and movement in funds		(11,592)	(3,323)	(14,915)	23,876	(3,243)	20,633
Reconciliation of funds:							
Fund balances at 1 April 2024		77,315	3,323	80,638	53,439	6,566	60,005
Fund balances at 31 March 2025		65,723	-	65,723	77,315	3,323	80,638

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

HANDS UP FOR DOWNS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Cash at bank and in hand		87,081		95,041	
Creditors: amounts falling due within one year	**13**	(21,358)		(14,403)	
Net current assets			65,723		80,638
Income funds					
Restricted funds	**14**		**-**		3,323
Unrestricted funds			65,723		77,315
			65,723		80,638

The financial statements were approved by the Trustees on 20th Jan 2026

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Sam Fisher - Treasurer

1 Accounting policies

Charity information

Hands up for Downs is a Charitable Incorporated Organisation registered with the Charity Commission on 25th November 2016. The principal office is Pen-Y-Wern, Cefn Stylle Road, Gowerton, Swansea, SA4 3QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

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

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

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Income raised from events is recognised in the period to which it relates with any amounts received in advance deferred.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprise the costs expended in relation to fundraising activities and events.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	27,653	26,388

4 Charitable activities

	2025 £	2024 £
Grants	18,440	40,320
Analysis by fund		
Unrestricted funds	5,000	-
Restricted funds	13,440	40,320
	18,440	40,320
Grants		
Speech and Language Therapy	13,440	40,320
Coast Grant	5,000	-
	18,440	40,320

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	26,459	31,788

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Seeking donations, grants and legacies	17,042	16,367

7 Charitable activities

	2025 £	2024 £
Equipment and resources	1,164	602
Services and activities	67,521	59,394
	68,685	59,996
Share of governance costs (see note 8)	1,740	1,500
	70,425	61,496
Analysis by fund		
Unrestricted funds	53,662	17,933
Restricted funds	16,763	43,563
	70,425	61,496

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,740	1,500
Analysed between:		
Independent Examination	1,740	1,500

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,740	1,500

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

No trustees were reimbursed for expense during the current or prior year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	21,358	14,403

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
National Lottery - Speech and Language Therapy	3,323	13,440	(16,763)	-

14 Restricted funds **(Continued)**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
National Lottery - Speech and Language Therapy	610	40,320	(37,607)	3,323
Winter of Wellbeing	424	-	(424)	-
Summer of Fun	5,532	-	(5,532)	-
	6,566	40,320	(43,563)	3,323

National Lottery Community Fund – Speech and Language Therapy - funding received regarding the People's Project grant to help fund speech clinic sessions and Makaton resources.

Winter of Wellbeing - funding received regarding physical and developmental activity

Summer of Fun – funding received regarding physical and developmental activity.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	77,315	59,112	(70,704)	65,723

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	53,439	58,176	(34,300)	77,315

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	65,723	-	65,723
	65,723	-	65,723

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	77,315	3,323	80,638
	77,315	3,323	80,638

17 Related party transactions

There were no disclosable related party transactions during the current or prior year.

HANDS UP FOR DOWNS

England & Wales - Charity number 1170395

Accounts

Charity registration number 1170395

HANDS UP FOR DOWNS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

HANDS UP FOR DOWNS

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Summary of Objects
The promotion of social inclusion among children with Down's syndrome and their families who are socially excluded from society or parts of society, as a result of having Down's syndrome by:

1. Providing education and information to support and enable parents/guardians to maximise educational opportunities for their children with Down's syndrome.

1. Raising public awareness of the issues affecting children with Down's syndrome and their families, both generally and in relation to their social exclusion.

1. Providing workshops, forums, advocacy and general support.

1. Providing recreational facilities and opportunities for children with Down's syndrome and their families.

Public benefit
The focus of our activities remains individual Speech & Language Therapy for each of the children in our group, assistance with physical development of the children through the provision of assisted cycling support and physiotherapy, play groups and activities such as fun, educational trips. This benefits the children by developing their social, gross motor, fine motor, language and communication skills.

We welcome all children with Down’s Syndrome regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our children and their families.

A great contribution is made by the supporters and families of the children at HUFD. We are grateful for the many hours they have spent helping out the group. Without this valuable contribution of time, energy and expertise we would not have been so successful.

In planning our activities for the year, we kept in mind the Charity Commission’s guidance on public benefit at our meetings.

Achievements and performance

Member activities
In August 2023 we were awarded the National Lottery Community Fund for the provision of Speech and Language therapy. This grant enabled us to continue the provision of vital weekly Speech and Language sessions for members, and also extend provision to all new members who joined the charity. The therapy has proven extremely impactful and has been greatly received by members and their family who see a positive impact in the development of vital life skills.

In addition to this therapy, Hands Up For Downs has had a committed parent member – Lousie Dent – who has written and successfully gained some other local grants for members to enjoy physical activities. This year Louise secured the City and Council of Swansea – Summer of Fun Grant. This financed assisted horse riding sessions at Clyne Farm, assisted cycling at Bikeability, baby sensory and play sessions with Rubba Bubba, and supported skateboarding session with Bikeability.

This year saw the continuation of drama workshops for members which were provided on a weekly basis during term time. These sessions are run by Talent Manager, Mark Jermin and are tailored sessions specific to the group. During the sessions he works on developing speech, performance, understanding of instructions and also building confidence in our members. The results have been exceptional and the students who attend have felt they have benefited greatly in those focus areas.

Fundraising
In May 2023 we hosted the Charity Ball at the Brangwyn Hall in Swansea. It was a tremendous event with over 440 guests, all of whom had a wonderful evening. There was a presentation from the charity and also entertainment provided. There was a charity auction and raffle which raised a considerable amount for charity. The ball was a success; raising awareness of the charity among the local community, showcasing the work the charity does, and raising vital funds.

There have been some notable activities from members and their friends and families alike:

- Hands Up For Downs has a long term local supporter – Jen Thomas – who hosts various fundraising sessions throughout each year. These range from coffee mornings, knitting and selling toys and ornaments, and hosting events in the local area. The activities collectively provide vital fundraising.
- We continue to receive donations from supporters of Hands Up for Downs who make regular and substantial donations.
- Swansea Bay Construction Support Group have continued to support HUFD with fundraising at their annual Dinner.
- A local businessman – Adrian Hughes – has supported the charity for some time now, running fundraising events as well as producing special calendars, which he sells and donates the proceeds to Hands Up For Downs.
- Marathons and sports event – some member parents have competed significant sports events and charity fundraising days in order to raise money for the charity.
- Many local businesses have fundraised for us including Plexus Fire and Safety, Pennard Golf Club who made us their Charity of the Year, Ty Hapus who did a long hike and Morgans Hotel who hosted an evening with the Paint-a-long Lady.

Hands up for Downs Trustees and members have also raised funds during the period through various initiatives linked to family, schools and employers.

Financial review

Reserves
The charity had an unrestricted surplus of £23,876 and a restricted deficit of £3,243 during the year. The free reserves of the charity totalled £77,315 (2023: £53,439).

We have no contract liabilities that we are committed to, however, as a charity that has a commitment to a significant monthly expenditure on delivering Speech and Language therapy (which is only currently grant funded by the National Lottery until July 2024) so we have adopted a Reserves Policy which would ensure we have 6-12 months expenditure held in reserve to ensure the continuity of provision of this essential service.

This is due to the uncertainty of fundraising and donation income, and the ad-hoc nature of grant funding application success which leads to less certainty of income for financial planning purposes.

We formally review the reserves annually at budget setting and discuss the reserve position at each subsequent bi-monthly Trustee meeting.

Further financial review details
During this reporting period the funding received was made up predominantly of grant funding amounting to £40,320 and external fundraising, donations and gifts which amounted to £26,388. Hands up for Downs also raised £31,788 from internal fundraising activity.

The provision of SALT remains by far the biggest cost, with a total of just over £57,054 being spent on this single activity within the extended period.

We have, within this period, relied heavily on the local community for their continuing support, and internal fundraising for us to be able to carry out our activities.

Structure, governance and management

Description of the charity's trusts
The organisation became a charitable incorporated organisation on 25 November 2016. The charity's governing document is CIO - Association Registered 25 November 2016.

Trustee selection methods
At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office.

The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment.

The vacancies so arising may be filled by the decision of the *members* at the annual general meeting; any vacancies not filled at the annual general meeting may be appointed by the members or charity trustees (retirement or removal etc).

Additional Governance Issues
There are several policies in place with regards to Safeguarding Children, such as an Accident Prevention Plan, Safeguarding Policy, E-Safety Policy, Anti-bullying Policy, Parental Consent Policy, Equal Opportunities Policy, Recruitment & Selection Policy, Data Protection Policy, Privacy Notice, Behaviour Codes for adults and children and Risk Assessments.

HUFD is affiliated to the Down's Syndrome Association, who cover the groups Public Liability Insurance and provide advice and training to Members.

All Trustees give their time voluntarily and receive no remuneration or other benefits. Re-imbursement of travel expenses is offered, however not currently claimed by Trustees.

Reference and administrative information

Charity name:	Hands Up For Downs
Working name:	HUFD
Principal office:	Pen-Y-Wern Cefn Stylle Road Gowerton Swansea SA4 3QY
Trustees:	Rachel Dent (Vice Chair) Lara Smrtnik (Secretary) Anne Barker Alan Santimano Sam Fisher (Treasurer) Nicola Preece Janet Chaplin Janine Platt (Chair) Ferial Raine
Independent examiners:	Azets Audit Services Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers:	Barclays Bank PLC 1 Churchill Place London E14 5HP

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

....

Rachel Dent - Chair
Dated: 28/01/2025

HANDS UP FOR DOWNS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANDS UP FOR DOWNS

I report to the trustees on my examination of the financial statements of Hands up for Downs (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable 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 financial statements to be reached.

Andrew Howells
Azets Audit Services
Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB
United Kingdom

Dated: 29 January 2025

HANDS UP FOR DOWNS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	26,388	-	26,388	26,765	-	26,765
Charitable activities	**4**	-	40,320	40,320	-	57,042	57,042
Other trading activities	**5**	31,788	-	31,788	909	-	909
Total income		58,176	40,320	98,496	27,674	57,042	84,716
Expenditure on:							
Raising funds	**6**	16,367	-	16,367	1,745	-	1,745
Charitable activities	**7**	17,933	43,563	61,496	2,779	56,968	59,747
Total expenditure		34,300	43,563	77,863	4,524	56,968	61,492
Net income/(expenditure) for the year/ Net movement in funds		23,876	(3,243)	20,633	23,150	74	23,224
Fund balances at 1 April 2023		53,439	6,566	60,005	30,289	6,492	36,781
Fund balances at 31 March 2024		77,315	3,323	80,638	53,439	6,566	60,005

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

All income and expenditure derive from continuing activities.

HANDS UP FOR DOWNS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	**12**	-		80	
Cash at bank and in hand		95,041		71,407	
		95,041		71,487	
Creditors: amounts falling due within one year	**13**	(14,403)		(11,482)	
Net current assets			80,638		60,005
Income funds					
Restricted funds	**15**		3,323		6,566
Unrestricted funds			77,315		53,439
			80,638		60,005

The financial statements were approved by the Trustees on ..28-01-2025..

....

Sam Fisher - Treasurer

1 Accounting policies

Charity information

Hands up for Downs is a Charitable Incorporated Organisation registered with the Charity Commission on 25th November 2016. The principal office is Pen-Y-Wern, Cefn Stylle Road, Gowerton, Swansea, SA4 3QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

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

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

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Income raised from events is recognised in the period to which it relates with any amounts received in advance deferred.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprise the costs expended in relation to fundraising activities and events.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	26,388	26,765

4 Charitable activities

	2024	2023
	£	£
Grants	40,320	57,042

Grants		
Speech and Language Therapy	40,320	49,642
Summer of Fun	-	7,400
	40,320	57,042

5 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	25
Fundraising events	31,788	884
Other trading activities	31,788	909

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Fundraising and event costs	16,367	1,745
	16,367	1,745

7 Charitable activities

	2024 £	2023 £
Equipment and resources	602	534
Services and activities	59,394	57,546
Bank charges	-	347
	59,996	58,427
Share of governance costs (see note 8)	1,500	1,320
	61,496	59,747
Analysis by fund		
Unrestricted funds	17,933	2,779
Restricted funds	43,563	56,968
	61,496	59,747

8 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Accountancy	-	1,500	1,500	1,320
	-	1,500	1,500	1,320
Analysed between				
Charitable activities	-	1,500	1,500	1,320

Governance costs includes payments to the independent examiners of £1,500 (2023: £1,320).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

No trustees were reimbursed for expense during the current or prior year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	-	80

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	**14**	-	5,500
Accruals and deferred income		14,403	5,982
		14,403	11,482

14 Deferred income

	2024 £	2023 £
Arising from event income	-	5,500

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	5,500
Movements in the year:		
Balance brought forward	5,500	-
Released from previous periods	(5,500)	-
Resources deferred in the year	-	5,500
Balance carried forward	-	5,500

15 Restricted funds

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

		Movement in funds			Movement in funds		
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
National Lottery - Speech and Language Therapy	932	49,642	(49,964)	610	40,320	(37,607)	3,323
Winter of Wellbeing	4,344	-	(3,920)	424	-	(424)	-
Summer of Fun	1,216	7,400	(3,084)	5,532	-	(5,532)	-
	6,492	57,042	(56,968)	6,566	40,320	(43,563)	3,323

National Lottery Community Fund – Speech and Language Therapy - funding received regarding the People's Project grant to help fund speech clinic sessions and Makaton resources.

Winter of Wellbeing - funding received regarding physical and developmental activity

Summer of Fun – funding received regarding physical and developmental activity.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	77,315	3,323	80,638	53,439	6,566	60,005
	77,315	3,323	80,638	53,439	6,566	60,005

17 Related party transactions

There were no disclosable related party transactions during the current or prior year.

HANDS UP FOR DOWNS

England & Wales - Charity number 1170395

Accounts

Charity registration number 1170395

HANDS UP FOR DOWNS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

HANDS UP FOR DOWNS

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Summary of Objects
The promotion of social inclusion among children with Down's syndrome and their families who are socially excluded from society or parts of society, as a result of having Down's syndrome by:

1. Providing education and information to support and enable parents/guardians to maximise educational opportunities for their children with Down's syndrome.

2. Raising public awareness of the issues affecting children with Down's syndrome and their families, both generally and in relation to their social exclusion.

3. Providing workshops, forums, advocacy and general support.

4. Providing recreational facilities and opportunities for children with Down's syndrome and their families.

The focus of our activities remains individual Speech & Language Therapy for the children in our group, assistance with physical development of the children through the provision of assisted cycling support and assisted rock climbing, and play groups and activities such as fun, educational trips. This benefits the children by developing their social, gross motor, fine motor, language and communication skills.

We welcome all children with Down's syndrome regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our children and their families.

A great contribution is made by the supporters and families of the children at HUFD. We are grateful for the many hours they have spent helping out the group. Without this valuable contribution of time, energy and expertise we would not have been so successful.

Public benefit
In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our meetings.

Achievements and performance

Member activities
In 2021 we were successful in being awarded a grant application from the National Lottery People and Places Community Fund which has the sole purpose of financing individual weekly Speech and Language therapy session for our members. This has meant that from April 2021 – April 2023 the grant enabled us to increase the frequency of these sessions from fortnightly back up to weekly, which has had an incredibly positive impact on members. Furthermore, with the continuing increase in member families in Hands Up For Down's we have been able to extend the provision to a greater number of families.

In addition to this therapy, Hands Up For Down's has had a committed parent member – Louise Dent – who has written and successfully gained some other local grants for members to enjoy physical activities. This year Louise secured:

- City and Council of Swansea – Summer of Fun Grant. This financed assisted rock climbing at the Climbing Hangar with specialist instructors, assisted cycling at Bikeability, specialist physiotherapy by a qualified physiotherapist, and baby sensory and play sessions with Rubba Bubba.

This year also saw the continuation of drama workshops for members, which are now provided on a weekly basis during term time. These sessions are run by Talent Manager Mark Jermin, and are tailored sessions specific to the group. During the sessions he works on developing speech, performance, understanding of instructions and also building confidence in our members. The results have been exceptional and the students who attend have felt they have benefited greatly in those focus areas.

Raising Awareness
For Down's Syndrome Awareness month in October 2022, Mark Jermin worked with the drama group to develop and launch a film to showcase the talent we have in our community. This was a short film which our members acted in and was premiered at a local venue – Venue No. 1 – with the Lord Mayor and other special guests in attendance. This film was a key achievement in terms of raising awareness of Down's syndrome and raising the profile of the charity among a new audience at a key time. The film was shared across multiple social media platforms with an overwhelmingly positive response.

Fundraising
There have been some notable activities from members and their friends and families alike:

- Hands Up For Down's has a long term local supporter – Jen Thomas – who hosts various fundraising sessions throughout each year. These range from coffee mornings, knitting and selling toys and ornaments, and hosting events in the local area. The activities collectively provide vital fundraising.
- We continue to receive donations from friends of Hands Up for Down's who make regular and substantial donations.
- A local businessman – Adrian Hughes – has supported the charity for some time now, running fundraising events as well as producing calendars from his art work, which he sells and donates the proceeds to Hands Up For Down's.
- Marathons and sports event – some member parents have competed significant sports events in order to raise money for the charity over the year.

Hands up for Down's Trustees and members have also raised funds during the period through various initiatives linked to family, schools and employers.

Financial review

Brief statement of the charity's policy on reserves
The charity had an unrestricted surplus of £23,150 and a restricted surplus of £74 during the year. The free reserves of the charity totalled £53,439 (2022: £30,289).

We have no contract liabilities that we are committed to, however, as a charity that has a commitment to a significant monthly expenditure on delivering Speech and Language therapy (which fortunately is currently grant funded by the National Lottery until July 2024) we have adopted a Reserves Policy which would ensure we have 6-12 months expenditure held in reserve to ensure the continuity of provision of this essential service.

This is due to the uncertainty of fundraising and donation income, and the ad-hoc nature of grant funding application success which leads to less certainty of income for financial planning purposes.

We formally review the reserves annually at budget setting and discuss the reserve position at each subsequent bi-monthly Trustee meeting.

Further financial review details
During this reporting period the funding received was made up predominantly of grant funding amounting to £57,042 and external fundraising, donations and gifts which amounted to £26,765. Hands up for Downs also raised £884 from internal fundraising activity.

The provision of SALT remains by far the biggest spend, with a total of £50,885 being spent on this single activity within the period.

We have, within this period, relied heavily on the local community for their continuing support, and internal fundraising for us to be able to carry out our activities.

Structure, governance and management

Description of the charity's trusts
The organisation became a charitable incorporated organisation on 25 November 2016. The charity's governing document is CIO - Association Registered 25 November 2016.

Trustee selection methods
At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office.

The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment.

The vacancies so arising may be filled by the decision of the *members* at the annual general meeting; any vacancies not filled at the annual general meeting may be appointed by the members or charity trustees (retirement or removal etc).

Additional Governance Issues
There are several policies in place with regards to Safeguarding Children, such as an Accident Prevention Plan, Safeguarding Policy, E-Safety Policy, Anti-bullying Policy, Parental Consent Policy, Equal Opportunities Policy, Recruitment & Selection Policy, Data Protection Policy, Privacy Notice, Behaviour Codes for adults and children and Risk Assessments.

HUFD is affiliated to the Down's Syndrome Association, who cover the groups Public Liability Insurance and provide advice and training to Members.

All Trustees give their time voluntarily and receive no remuneration or other benefits. Re-imbursement of travel expenses is offered, however not currently claimed by Trustees.

Reference and administrative information

Charity name:	Hands Up For Downs
Working name:	HUFD
Principal office:	Pen-Y-Wern Cefn Stylle Road Gowerton Swansea SA4 3QY
Trustees:	Rachel Dent Lara Smrtnik Anne Barker Alan Santimano Sam Fisher (Treasurer) Nicola Preece Janet Chaplin
Independent examiners:	Azets Audit Services Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers:	Barclays Bank PLC 1 Churchill Place London E14 5HP

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

....

Rachel Dent - Chair
Dated: 21/01/2024........

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity 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.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANDS UP FOR DOWNS

I report to the trustees on my examination of the financial statements of Hands up for Downs (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable 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 financial statements to be reached.

Claire Thompson

Claire Thompson FCCA DChA
Azets Audit Services
Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB
United Kingdom

Dated: 22-01-2023

HANDS UP FOR DOWNS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	26,765	-	26,765	20,353	-	20,353
Charitable activities	4	-	57,042	57,042	-	55,814	55,814
Other trading activities	5	909	-	909	2,668	-	2,668
Total income		27,674	57,042	84,716	23,021	55,814	78,835
Expenditure on:							
Raising funds	6	1,745	-	1,745	2,381	-	2,381
Charitable activities	7	2,779	56,968	59,747	7,139	49,322	56,461
Total expenditure		4,524	56,968	61,492	9,520	49,322	58,842
Net income for the year/ Net movement in funds		23,150	74	23,224	13,501	6,492	19,993
Fund balances at 1 April 2022		30,289	6,492	36,781	16,788	-	16,788
Fund balances at 31 March 2023		53,439	6,566	60,005	30,289	6,492	36,781

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

All income and expenditure derive from continuing activities.

HANDS UP FOR DOWNS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	12	80		-	
Cash at bank and in hand		71,407		45,582	
		71,487		45,582	
Creditors: amounts falling due within one year	13	(11,482)		(8,801)	
Net current assets			60,005		36,781
Income funds					
Restricted funds	15		6,566		6,492
Unrestricted funds			53,439		30,289
			60,005		36,781

The financial statements were approved by the Trustees on 11/01/2024

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Sam Fisher - Treasurer

1 Accounting policies

Charity information

Hands up for Downs is a Charitable Incorporated Organisation registered with the Charity Commission on 25th November 2016. The principal office is Pen-Y-Wern, Cefn Stylle Road, Gowerton, Swansea, SA4 3QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

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

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

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Income raised from events is recognised in the period to which it relates with any amounts received in advance deferred.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprise the costs expended in relation to fundraising activities and events.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	26,765	20,353

4 Charitable activities

	2023	2022
	£	£
Grants	57,042	55,814

Grants		
Speech and Language Therapy	49,642	46,614
Winter of Wellbeing	-	5,200
Summer of Fun	7,400	4,000
	57,042	55,814

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	25	150
Fundraising events	884	2,518
Other trading activities	909	2,668

6 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Fundraising and event costs	1,745	2,381
	1,745	2,381

7 Charitable activities

	2023 £	2022 £
Equipment and resources	534	208
Postage and stationery	-	7
Services and activities	57,546	55,119
Sundry costs	-	47
Bank charges	347	-
	58,427	55,381
Share of governance costs (see note 8)	1,320	1,080
	59,747	56,461
Analysis by fund		
Unrestricted funds	2,779	7,139
Restricted funds	56,968	49,322
	59,747	56,461

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Accountancy	-	1,320	1,320	1,080
	-	1,320	1,320	1,080
Analysed between				
Charitable activities	-	1,320	1,320	1,080

Governance costs includes payments to the independent examiners of £1,320 (2022: £1,080).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

No trustees were reimbursed for expense during the current or prior year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Prepayments and accrued income	80	-

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	14	5,500	-
Accruals and deferred income		5,982	8,801
		11,482	8,801

14 Deferred income

	2023 £	2022 £
Arising from event income	5,500	-

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	5,500	-
Movements in the year:		
Balance brought forward	-	-
Resources deferred in the year	5,500	-
Balance carried forward	5,500	-

15 Restricted funds

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

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
National Lottery - Speech and Language Therapy	46,614	(45,682)	932	49,642	(49,964)	610
Winter of Wellbeing	5,200	(856)	4,344	-	(3,920)	424
Summer of Fun	4,000	(2,784)	1,216	7,400	(3,084)	5,532
	55,814	(49,322)	6,492	57,042	(56,968)	6,566

National Lottery Community Fund – Speech and Language Therapy - funding received regarding the People's Project grant to help fund speech clinic sessions and Makaton resources.

Winter of Wellbeing - funding received regarding physical and developmental activity

Summer of Fun – funding received regarding physical and developmental activity.

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	53,439	6,566	60,005	30,289	6,492	36,781
	53,439	6,566	60,005	30,289	6,492	36,781

17 Related party transactions

There were no disclosable related party transactions during the current or prior year.

HANDS UP FOR DOWNS

England & Wales - Charity number 1170395

Accounts

Charity registration number 1170395

HANDS UP FOR DOWNS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HANDS UP FOR DOWNS

CONTENTS

HANDS UP FOR DOWNS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Summary of Objects
The promotion of social inclusion among children with Down's syndrome and their families who are socially excluded from society or parts of society, as a result of having Down's syndrome by:

1. Providing education and information to support and enable parents/guardians to maximise educational opportunities for their children with Down's syndrome;

2. Raising public awareness of the issues affecting children with Down's syndrome and their families, both generally and in relation to their social exclusion;

3. Providing workshops, forums, advocacy and general support;

4. Providing recreational facilities and opportunities for children with Down's syndrome and their families.

Main activities undertaken
The focus of our activities remains individual Speech & Language Therapy for each of the children in our group; assistance with physical development of the children through the provision of assisted cycling support and assisted rock climbing; and play groups and activities such as fun, educational trips. This benefits the children by developing their social, gross motor, fine motor, language and communication skills.

We welcome all children with Down's Syndrome regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our children and their families.

A great contribution is made by the supporters and families of the children at HUFD. We are grateful for the many hours they have spent helping out the group. Without this valuable contribution of time, energy and expertise we would not have been so successful.

Public benefit
In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our meetings.

Achievements and performance

Member activities
In 2021 we were successful in being awarded a grant application from the National Lottery People and Places Community Fund which has the sole purpose of financing individual weekly Speech and Language therapy session for our members. From April 2021 this grant has enabled us to increase the frequency of these sessions from fortnightly back up to weekly which has had an incredibly positive impact on members.

Furthermore, with the increase in member families in Hands Up For Down's we have been able to extend the provision to a greater number of families.

In addition to this therapy, Hands Up For Down's has had a committed parent member – Lousie Dent – who has written and successfully gained some other local grants for members to enjoy physical activities. This year Hands Up For Downs's secured:

- City and Council of Swansea – Summer of Fun Grant. This financed assisted rock climbing at the Climbing Hangar with specialist instructors, adapted surf lesson at Surfability CIC, assisted cycling at Bikeability, specialist physiotherapy by a qualified physiotherapist and baby sensory and play sessions with Rubba Bubba.
- City and Council of Swansea Winter of Wellness Grant. This financed circus skills workshops at Circus Eruption, baby sensory and play sessions with Rubba Bubba, equine therapy with Pudding the Pony, drama classes and a family trip to Folly Farm.

In March, several parents from Hands Up For Down's joined the Down's Syndrome Association to support delivering their 'Tell It Right, Start It Right' campaign to student midwives over three different session. This provided the opportunity to talk directly to future health care professionals about the emotional and practical elements of delivering a diagnosis of Down's Syndrome to new parents, and to give them insight into what life is like with a child with Down's Syndrome. This is a very positive achievement for us as it helps to empower future health care professionals and allows them to relay impartial and practical information as well as signpost families to Hands Up For Down's.

We have had a lot of feedback from the students, who are now working as midwives, that this proactive education has been very valuable to them.

Fundraising
There have been some notable activities from members and their friends and families alike:

- Hands Up For Down's has a number of long term supporters who host various fundraising sessions throughout each year. These range from coffee mornings, knitting and selling toys and ornaments, hosting events in the local area. The activities collectively provide vital fundraising.
- We also received regular donations from a local solicitor firm 'John Morse & Partners' as we have a very proactive advocate who works there who has a connection to the group.
- A local businessman - Adrian Hughes – has supported the charity for some time now running fundraising events as well as producing calendars from his artwork, which he sells, and donates the proceeds to Hands Up For Down's, and other local charities.

Hands up for Down's Trustees and members have also raised funds during the period through various initiatives linked to family, schools and employers.

Financial review
The charity had an unrestricted surplus of £13,501 and a restricted surplus of £6,492 during the year.

During this reporting period the funding received was made up predominantly of grant funding amounting to £55,814, and external fundraising, donations and gifts which amounted to £20,353. Hands up for Downs also raised £2,518 from internal fundraising activity.

The provision of SALT remains by far the biggest spend, with a total of £47,519 being spent on this single activity within the period.

We have, within this period, relied heavily on the local community for their continuing support, and internal fundraising for us to be able to carry out our activities.

Reserves policy
We have no contract liabilities that we are committed to, however, as a charity that has a commitment to a significant monthly expenditure on delivering Speech and Language therapy (which fortunately is currently grant funded by the National Lottery until March 2023), we have adopted a Reserves Policy which would ensure we have 6-12 months expenditure held in reserve to ensure the continuity of provision of this essential service. The free reserves of the charity totalled £30,289 (2021: £16,788).

This is due to the uncertainty of fundraising and donation income, and the ad-hoc nature of grant funding application success which leads to less certainty of income for financial planning purposes.

We formally review the reserves annually at budget setting and discuss the reserve position at each subsequent bi-monthly Trustee meeting.

We have, within this period, relied heavily on the local community for their continuing support, and internal fundraising for us to be able to carry out our activities.

Structure, governance and management

The organisation became a charitable incorporated organisation on 25 November 2016. The charity's governing document is CIO - Association Registered 25 November 2016.

Recruitment and appointment of trustees
At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office.

The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment.

The vacancies so arising may be filled by the decision of the *members* at the annual general meeting; any vacancies not filled at the annual general meeting may be appointed by the members or charity trustees (retirement or removal etc).

Additional Governance Issues
There are several policies in place with regards to Safeguarding Children, such as an Accident Prevention Plan, Safeguarding Policy, E-Safety Policy, Anti-bullying Policy, Parental Consent Policy, Equal Opportunities Policy, Recruitment & Selection Policy, Data Protection Policy, Privacy Notice, Behaviour Codes for adults and children and Risk Assessments.

HUFD is affiliated to the Down's Syndrome Association, who cover the groups Public Liability Insurance and provide advice and training to Members.

All Trustees give their time voluntarily and receive no remuneration or other benefits. Re-imbursement of travel expenses is offered, however not currently claimed by Trustees.

Reference and administrative information

Charity name:	Hands Up For Downs
Working name:	HUFD
Principal office:	Pen-Y-Wern Cefn Stylle Road Gowerton Swansea SA4 3QY
Trustees:	Alan Santimano Anne Barker Nicola Preece Sam Fisher (Treasurer) Janine Platt (Chair) Janet Chaplin Lara Smrtnik Rachel Dent - appointed 26/04/22
Independent examiners:	Azets Audit Services Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers:	Barclays Bank PLC 1 Churchill Place London E14 5HP

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

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Rachel Dent - Vice Chair
Dated: 04-01-2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity 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.

HANDS UP FOR DOWNS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANDS UP FOR DOWNS

I report to the trustees on my examination of the financial statements of Hands up for Downs (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 financial statements to be reached.

Clare Thompson

Claire Thompson FCCA DChA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB
United Kingdom

Dated: 17-1-2023

HANDS UP FOR DOWNS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Income from:					
Donations and legacies	3	20,353	-	20,353	12,314
Charitable activities	4	-	55,814	55,814	2,700
Other trading activities	5	2,668	-	2,668	8,826
Total income		23,021	55,814	78,835	23,840
Expenditure on:					
Charitable activities	6	9,520	49,322	58,842	27,141
Net income/(expenditure) for the year/ Net movement in funds		13,501	6,492	19,993	(3,301)
Fund balances at 1 April 2021		16,788	-	16,788	20,089
Fund balances at 31 March 2022		30,289	6,492	36,781	16,788

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

All income and expenditure derive from continuing activities.

HANDS UP FOR DOWNS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		45,582		19,791	
Creditors: amounts falling due within one year	10	(8,801)		(3,003)	
Net current assets			36,781		16,788
Income funds					
Restricted funds	11		6,492		-
Unrestricted funds			30,289		16,788
			36,781		16,788

The financial statements were approved by the Trustees on 04/01/2023

SFisher

Sam Fisher - Treasurer

1 Accounting policies

Charity information

Hands up for Downs is a Charitable Incorporated Organisation registered with the Charity Commission on 25th November 2016. The principal office is Pen-Y-Wern, Cefn Stylle Road, Gowerton, Swansea, SA4 3QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

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

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

Income raised from events is recognised in the period to which it relates with any amounts received in advance deferred.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprise the costs expended in relation to fundraising activities and events.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.7 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	20,353	12,314

4 Charitable activities

	2022	**2021**
	£	**£**
Grants	55,814	2,500
Other income	-	200
	55,814	2,700

Grants		
Williams Brown Hill Charitable Incorporated Organisation	-	2,500
Speech and Language Therapy	46,614	-
Winter of Wellbeing	5,200	-
Summer of Fun	4,000	-
	55,814	2,500

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	150	-
Fundraising events	2,518	8,826
Other trading activities	2,668	8,826

6 Charitable activities

	2022	**2021**
	£	**£**
Equipment and resources	208	436
Postage and stationery	7	3
Services and activities	57,500	25,628
Sundry costs	47	-
	57,762	26,067
Share of governance costs (see note 7)	1,080	1,074
	58,842	27,141
Analysis by fund		
Unrestricted funds	9,520	27,141
Restricted funds	49,322	-
	58,842	27,141

7 Support costs

	Support costs	**Governance costs**	**2022**	Support costs	Governance costs	2021
	£	**£**	**£**	£	£	£
Accountancy	-	1,080	1,080	-	1,074	1,074
	-	1,080	1,080	-	1,074	1,074
Analysed between						
Charitable activities	-	1,080	1,080	-	1,074	1,074

Governance costs includes payments to the independent examiners of £1,080 (2021: £1,074).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

No trustees were reimbursed for expense during the current or prior year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	8,801	3,003

11 Restricted funds

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

		Movement in funds		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
National Lottery - Speech and Language Therapy	-	-	-	46,614	(45,682)	932
Winter of Wellbeing	-	-	-	5,200	(856)	4,344
Summer of Fun	-	-	-	4,000	(2,784)	1,216
	-	-	-	55,814	(49,322)	6,492

National Lottery Community Fund – Speech and Language Therapy - funding received regarding the People's Project grant to help fund speech clinic sessions and Makaton resources.

Winter of Wellbeing - funding received regarding physical and developmental activity

Summer of Fun – funding received regarding physical and developmental activity.

12 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Current assets/(liabilities)	30,289	6,492	36,781	16,788
	30,289	6,492	36,781	16,788

13 Related party transactions

There were no disclosable related party transactions during the current or prior year

HANDS UP FOR DOWNS

England & Wales - Charity number 1170395

Accounts

Charity Registration No. 1170395

HANDS UP FOR DOWNS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

HANDS UP FOR DOWNS

CONTENTS

HANDS UP FOR DOWNS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Summary of Objects
The promotion of social inclusion among children with Down's Syndrome and their families who are socially excluded from society or parts of society, as a result of having Down's Syndrome by:

1. Providing education and information to support and enable parents/guardians to maximise educational opportunities for their children with Down's Syndrome;

2. Raising public awareness of the issues affecting children with Down's Syndrome and their families, both generally and in relation to their social exclusion;

3. Providing workshops, forums, advocacy and general support;

4. Providing recreational facilities and opportunities for children with Down's Syndrome and their families.

The focus of our activities remains individual Speech & Language Therapy for each of the members in our group, and this became more essential as the country went into lockdown with Covid-19 and all services, education and resources were paused.

As the public were not allowed to access services where they would come into direct contact with others, we had to temporarily pause our provision of Physiotherapy, gymnastics and swimming lessons, and play groups and activities such as fun or educational trips.

We welcome all children with Down's Syndrome regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences of our children and their families.

A great contribution is made by the supporters and families of the members at HUFD. We are grateful for the many hours they have spent helping out the group. Without this valuable contribution of time, energy and expertise we would not have been so successful.

Public benefit
In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our meetings.

Achievements and performance

Due to the lockdown of the Covid-19 pandemic, many activities and achievements were limited, and the opportunity for member fundraising was sadly very limited.

Member activities
During the period, Hands Up For Down's continued to provide individual Speech and Language therapy session for each member either face to face or virtually depending on current Covid restrictions and/or member preference/necessity. They moved to a fortnightly basis from 1st June 2020 due to affordability and at the time lack of grant funding.

In order to maintain contact with member families, we set up virtual monthly Zoom catch ups for parents and carers. These proved essential for keeping up morale during the pandemic lockdown and helping member families maintain relationships and reach out for support where needed. These replaced the physical coffee morning meet ups that began the prior year.

Virtual Halloween Hike
During October'20 half term Hands Up For Down's organised a virtual Halloween Hike for members. Our aim was to collectively walk the distance to reach the summit of Snowdonia, but as Wales was still in lockdown, this was to be done at home. Members were encouraged to climb the staircase in their home many times, dressed in Halloween costumes, so that we could collectively (and virtually) reach the summit of Snowdonia. We actually managed to climb the Three Peaks! Many photos and videos were published on social media to raise awareness of the activity to encourage donations and also to drive awareness of the charity which had a great impact.

Fundraising
Fundraising during the period was limited due to the pandemic and lockdown, as this greatly reduced the opportunity for both the public and member families to be able to go out and proactively drum up support and donations.

Nevertheless, there have been some notable activities:

- The Hands Up For Downs Halloween Hike highlighted above
- In Q1 work colleagues of a family member clubbed together to shave their heads whilst in lockdown and formed a group called 'Quarantine Kutz'. They posted many videos on social media in the run up to the event and as donations came in they took turns to shave their heads. Once the fundraising reached £1,000 the final head was shaved. This created much intrigue and humour and was great at raising awareness for the charity.
- We continue to receive donations from a kind friend of Hands Up for Down's who makes regular and substantial donations.
- We also received regular donations from a local solicitor firm 'John Morse & Partners' as we have a very proactive advocate who works there who has a connection to a family of Hands Up For Downs – Michelle Valerio.

Hands up for Downs Trustees and members have also raised funds during the period through virtual events and some activities at schools.

Financial review
The charity made an unrestricted deficit of £3,301 during the year (2020: £22,876) which was a huge improvement from the prior year, and largely due to the difficult decision to reduce the level of Speech and Language provision from weekly to fortnightly, until we secure further grant funding due to the significant cost of this provision.

During this period the income received was made up predominantly of external fundraising, donations and gifts which amounted to £12,314. There was also substantive internal fundraising amounting to £8,826 during the period.

There was £2,500 grant funding received during the period from the Williams Brown Hill CIO for which we are very grateful.

The provision of Speech and Language Therapy (SALT) remains by far the biggest cost, with a total of £26,739 (2020: £38,580) being spent on this single activity within the period. As above, from 1st June 2020 we reduced the level of SALT provision from weekly to fortnightly to ensure affordability in the absence of securing specific grant funding, and to ensure we maintained the charity's reserves at an appropriate level.

We have within this period relied heavily on the local community for their continuing support, and internal fundraising for us to be able to carry out our activities.

Reserves policy
We have no contract liabilities that we are committed to, however, as a charity that has a commitment to a significant monthly expenditure on delivering Speech and Language therapy we have adopted a Reserves Policy which would ensure we have 6-12 months expenditure held in reserve to ensure the continuity of provision of this essential service. The free reserves of the charity totalled £16,788 (2020: £20,089).

This is due to the uncertainty of fundraising and donation income, and the ad-hoc nature of grant funding application success which leads to less certainty of income for financial planning purposes.

We formally review the reserves annually at budget setting and discuss the reserve position at each subsequent bi-monthly Trustee meeting.

Impact of COVID-19
In the current environment of uncertainty, the Trustees have discussed the ongoing impact of COVID-19 and the changes required to ensure that we have amended the way in which services are delivered to ensure they are COVID safe, or temporarily suspended sessions where we cannot ensure a COVID safe environment for our members who will be more vulnerable to the effect of COVID-19.

The Trustees have also estimated the future impact of COVID in relation to various financial elements including income receivable due to fundraising specifically. As we have had to postpone our annual Hands Up For Down's Charity Ball event which is a major contributor to income, we have undertaken considerable internal fundraising activity in a virtual COVID safe manner to ensure we can continue to deliver essential services, whilst operating with sufficient reserves.

We have unfortunately been ineligible for any COVID government support measures that have been announced.

Structure, governance and management

The organisation became a charitable incorporated organisation on 25 November 2016. The charity's governing document is CIO - Association Registered 25 November 2016.

Recruitment and appointment of trustees
At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office.

The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment.

The vacancies so arising may be filled by the decision of the *members* at the annual general meeting; any vacancies not filled at the annual general meeting may be appointed by the members or charity trustees (retirement or removal etc).

Additional Governance Issues
There are several policies in place with regards to Safeguarding Children, such as an Accident Prevention Plan, Safeguarding Policy, E-Safety Policy, Anti-bullying Policy, Parental Consent Policy, Equal Opportunities Policy, Recruitment & Selection Policy, Data Protection Policy, Privacy Notice, Behaviour Codes for adults and children and Risk Assessments.

HUFD is affiliated to the Down's Syndrome Association, who cover the groups Public Liability Insurance and provide advice and training to Members.

All Trustees give their time voluntarily and receive no remuneration or other benefits. Re-imbursement of travel expenses is offered, however not currently claimed by Trustees.

Reference and administrative information

Charity name:	Hands Up For Downs
Working name:	HUFD
Principal office:	Pen-Y-Wern Cefn Stylle Road Gowerton Swansea SA4 3QY
Trustees:	Alan Santimano Anne Barker Nicola Preece Sam Fisher (Treasurer) Janine Platt (Chair) Janet Chaplin Lara Smrtnik
Independent examiners:	Azets Audit Services Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers:	Barclays Bank PLC 1 Churchill Place London E14 5HP

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

....

Janine Platt - Chair
Dated: 20/01/2022.........

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

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

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity 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.

HANDS UP FOR DOWNS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANDS UP FOR DOWNS

I report to the trustees on my examination of the financial statements of Hands up for Downs (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable 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 financial statements to be reached.

Sarah Case

Sarah Case FCA DChA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB
United Kingdom

Dated: 27-01-2022

HANDS UP FOR DOWNS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	3	12,314	16,856
Charitable activities	4	2,700	4,440
Other trading activities	5	8,826	5,427
Total income		23,840	26,723
Expenditure on:			
Raising funds	6	-	1,081
Charitable activities	7	27,141	48,518
Total resources expended		27,141	49,599
Net expenditure for the year/ Net movement in funds		(3,301)	(22,876)
Fund balances at 1 April 2020		20,089	42,965
Fund balances at 31 March 2021		16,788	20,089

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

All income and expenditure derive from continuing activities.

HANDS UP FOR DOWNS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Cash at bank and in hand		19,791		24,322	
Creditors: amounts falling due within one year	11	(3,003)		(4,233)	
Net current assets			16,788		20,089
Income funds					
Unrestricted funds			16,788		20,089
			16,788		20,089

The financial statements were approved by the Trustees on 20/01/2022

S Fisher

Sam Fisher - Treasurer

1 Accounting policies

Charity information

Hands up for Downs is a Charitable Incorporated Organisation registered with the Charity Commission on 25th November 2016. The principal office is Pen-Y-Wern, Cefn Stylle Road, Gowerton, Swansea, SA4 3QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

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

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

Income raised from events is recognised in the period to which it relates with any amounts received in advance deferred.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprise the costs expended in relation to fundraising activities and events.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	12,314	16,856

4 Charitable activities

	2021	**2020**
	£	**£**
Grants	2,500	4,440
Other income	200	-
	2,700	4,440

Grants		
Postcode Community Trust	-	4,440
Williams Brown Hill Charitable Incorporated Organisation	2,500	-
	2,500	4,440

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	8,826	5,427

6 Raising funds

	Total 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Fundraising and event costs	-	1,081
	-	1,081

7 Charitable activities

	2021 £	2020 £
Equipment and resources	436	318
Events	-	1,781
Postage and stationery	3	97
Services and activities	25,628	45,248
	26,067	47,444
Share of governance costs (see note 8)	1,074	1,074
	27,141	48,518

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Accountancy	-	1,074	1,074	-	1,074	1,074
	-	1,074	1,074	-	1,074	1,074
Analysed between						
Charitable activities	-	1,074	1,074	-	1,074	1,074

Governance costs includes payments to the independent examiners of £1,074 (2020: £1,074).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

No trustees were reimbursed for expense during the current or prior year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,003	4,233

12 Related party transactions

There were no disclosable related party transactions during the current or prior year.