

HANDS UP FOR DOWNS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HANDS UP FOR DOWNS

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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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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-imbursment of travel expenses is offered, however not currently claimed by Trustees.

HANDS UP FOR DOWNS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Reference and administrative information

Charity name: Hands Up For Downs

Working name: HUFD

Principal office: Pen-Y-Wern
Cefn Styile 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

HANDS UP FOR DOWNS

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 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 £
<u>Income from:</u>			
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		<u>23,840</u>	<u>26,723</u>
<u>Expenditure on:</u>			
Raising funds	6	-	1,081
Charitable activities	7	27,141	48,518
Total resources expended		<u>27,141</u>	<u>49,599</u>
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		<u>16,788</u>	<u>20,089</u>

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

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

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Sam Fisher - Treasurer

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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 Styllle 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.

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

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

6 Raising funds

	Total	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

