

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

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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 Down's secured:

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- 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 sessions. 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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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
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.



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

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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.

Claire 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 Unrestricted funds 2022 £	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.

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BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	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



Sam Fisher - Treasurer

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 Styile 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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
	<u>55,814</u>	<u>2,700</u>
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	-
	<u>55,814</u>	<u>2,500</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Other trading activities

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

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	-
	<u>57,762</u>	<u>26,067</u>
Share of governance costs (see note 7)	1,080	1,074
	<u>58,842</u>	<u>27,141</u>
Analysis by fund		
Unrestricted funds	9,520	27,141
Restricted funds	49,322	-
	<u>58,842</u>	<u>27,141</u>

7 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Accountancy	-	1,080	1,080	-	1,074
	<u>-</u>	<u>1,080</u>	<u>1,080</u>	<u>-</u>	<u>1,074</u>
Analysed between					
Charitable activities	-	1,080	1,080	-	1,074
	<u>-</u>	<u>1,080</u>	<u>1,080</u>	<u>-</u>	<u>1,074</u>

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>30,289</u>	<u>6,492</u>	<u>36,781</u>	<u>16,788</u>

13 Related party transactions

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