

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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HANDS UP FOR DOWNS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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.

HANDS UP FOR DOWNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

HANDS UP FOR DOWNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

HANDS UP FOR DOWNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reference and administrative information

Charity name: Hands Up For Downs

Working name: HUFD

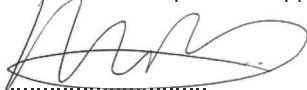
Principal office: Pen-Y-Wern
Cefn Styllle Road
Gowerton
Swansea
SA4 3QY

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

29 January 2025
Dated:

HANDS UP FOR DOWNS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>							
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		<u>58,176</u>	<u>40,320</u>	<u>98,496</u>	<u>27,674</u>	<u>57,042</u>	<u>84,716</u>
<u>Expenditure on:</u>							
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		<u>34,300</u>	<u>43,563</u>	<u>77,863</u>	<u>4,524</u>	<u>56,968</u>	<u>61,492</u>
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							
		<u>53,439</u>	<u>6,566</u>	<u>60,005</u>	<u>30,289</u>	<u>6,492</u>	<u>36,781</u>
Fund balances at 31 March 2024		<u><u>77,315</u></u>	<u><u>3,323</u></u>	<u><u>80,638</u></u>	<u><u>53,439</u></u>	<u><u>6,566</u></u>	<u><u>60,005</u></u>

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

All income and expenditure derive from continuing activities.

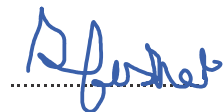
HANDS UP FOR DOWNS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	-		80	
Cash at bank and in hand		95,041		71,407	
		<u>95,041</u>		<u>71,487</u>	
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
			<u>80,638</u>		<u>60,005</u>

The financial statements were approved by the Trustees on [28-01-2025](#)...



Sam Fisher - Treasurer

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 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.

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

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

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Fundraising and event costs	16,367	1,745
	<u>16,367</u>	<u>1,745</u>

7 Charitable activities

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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 Number	2023 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 Taxation of 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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	14	-	5,500
Accruals and deferred income		14,403	5,982
		<u>14,403</u>	<u>11,482</u>

14 Deferred income

	2024 £	2023 £
Arising from event income	-	5,500
	<u>-</u>	<u>5,500</u>

Deferred income is included in the financial statements as follows:

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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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)	-
	<u>6,492</u>	<u>57,042</u>	<u>(56,968)</u>	<u>6,566</u>	<u>40,320</u>	<u>(43,563)</u>	<u>3,323</u>

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

17 Related party transactions

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