

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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

HANDS UP FOR DOWNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

HANDS UP FOR DOWNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reference and administrative information

Charity name: Hands Up For Downs

Working name: HUFD

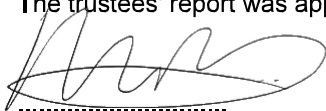
Principal office: Pen-Y-Wern
Cefn Styllle Road
Gowerton
Swansea
SA4 3QY

Trustees: Rachel Dent (Vice Chair)
Lara Smrtnik (Secretary)
Anne Barker
Alan Santimano
Sam Fisher (Treasurer)
Nicola Preece
Janet Chaplin
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: 22-01-2026

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 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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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 £	£	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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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.

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
	<u> </u>	<u> </u>

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	-	-
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>

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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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)	-
	<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.

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	<u>77,315</u>	<u>59,112</u>	<u>(70,704)</u>	<u>65,723</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>53,439</u>	<u>58,176</u>	<u>(34,300)</u>	<u>77,315</u>

16 Analysis of net assets between funds

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

HANDS UP FOR DOWNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>77,315</u>	<u>3,323</u>	<u>80,638</u>

17 Related party transactions

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