

DOWN SYNDROME SWIMMING GREAT BRITAIN

Charity number 1175333
Company number 10437920 (England and Wales)

**FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023**



DOWN SYNDROME SWIMMING GREAT BRITAIN

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DOWN SYNDROME SWIMMING GREAT BRITAIN

LEGAL AND ADMINISTRATION INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2023

Company Registration Number: 10437920

Charity Registration Number: 1175333

Trustees:

Alison Reed
Cristina Bowman
Andrea Manson
Laura Davies (Resigned 02/02/2023)
Joseph Logan
Andrew Rear

Charity Offices:

7 Copthall Gardens
Twickenham
Middlesex
TW1 4HH

Independent Examiners:

Community360
Winsley's House
High Street
Colchester
CO1 1UG

DOWN SYNDROME SWIMMING GREAT BRITAIN

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2019).

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity no: 1175333.
Company no: 10437920

Trustees

Mrs Cristina Bowman - Chair
Mrs Alison Reed - Secretary
Mrs A Manson BEM
Miss Laura Davies (resigned 2 February 2023)
Mr Ian Logan
Mr Andrew Rear

Trustee highlights

The trustees believe that the continued pastoral care provided to the swimmers and their families by the Committee and team management has been outstanding. The trustees and Committee met together for a planning day in January 2023 to revisit their strategic and operational plan. Together: we agreed to raise DSS-GB's profile within our various stakeholder communities; to strive for organisational excellence in how we support our swimmers and manage the charity; and to develop our volunteering infrastructure with clearer roles and wider participation. The trustees believe that the charity, through the continued commitment of the volunteers, is making strong progress in its mission of making competitive swimming available to every athlete with Down Syndrome in the UK.

DSS-GB Highlights

Our year began with the inaugural British Down Syndrome Swimming Championships. This two-day event, of exceptional high-level competition, featured swimmers with Down Syndrome of all abilities, from novice to international competitor, from across Great Britain. DSS-GB has made a commitment to provide swimming opportunities to athletes with Down Syndrome so that they may have access to and benefit from all the attributes and skills to empower them to reach their full potential. This event is also part of fulfilling our promise to raise the profile of athletes with Down Syndrome.

The event was a significant undertaking from our volunteers who not only designed and put on the event from scratch, but also found two anchor sponsors, Keltbray and Powerday to make it financially viable. Immediately after the event, the two anchor sponsors agreed to support us for a further 5 years, citing the skills, efforts and performance of the competitors they had witnessed, and the very real impact the event had on both existing and potential DSS-GB swimmers. The trustees take this as a testament to the abilities of our athletes and the efforts of the volunteers involved.

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TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

One aim of the championships was to provide a pathway for new talent. Two new swimmers who were spotted at these inaugural championships were subsequently selected to swim with DSS-GB at the World Down Syndrome Swimming Championships in Turkey, March 2024.

Due to the change in the financial year end to 31 December, the second British Down Syndrome Swimming Championship hosted by DSS-GB, also comes under this report. This was held in November 2023 at the same venue, K2 in Crawley. It was an even bigger and more successful event than the previous year, gathering 135 swimmers across 40 events with media coverage including the cameras of Sky Sports and Meridian TV. We were also delighted to welcome 5 overseas swimmers from Albania, Estonia, Gibraltar and the USA. We are again grateful to our principal sponsors Keltbray and Powerday, and the 27 other sponsors who helped to make the event possible.

On the international event front, the DSS-GB team had another outstanding year. The 33-strong team were named top team at the European Down Syndrome Championships in Italy in September, winning a total of 16 gold, 11 silver and 13 bronze medals. In June, 9 swimmers represented GB at the Virtus Global Games, in a trial II2 category for athletes with both intellectual impairment and significant additional impairment.

The charity continued to provide support for athletes and staff at these events, as well as the training camps held during the year. There were three camps, in Petersfield, Oundle and Sunderland, with more than 30 athletes at each one. These training camps are essential not just to prepare our existing international athletes for upcoming championships, but to identify and coach emerging talent. Nevertheless we recognise that they place a significant financial burden on our athletes and their families. The trustees and the Committee together will be actively looking at ways in which we can find sponsorship/funding to support the cost of training camps.

Finally, we successfully completed the affiliation of DSS-GB to Swim England. This will allow the swimmers and coaches to receive all the benefits of Swim England accreditation, including recognition of swim times achieved nationally and internationally. The Swim England affiliation also provides us with a framework to ensure we are compliant and achieve appropriate standards of safe and effective practice.

Aims and Objectives

Down Syndrome Swimming GB aims to support people with Down Syndrome by promoting and coordinating their participation in swimming at all levels, including national and international swimming events enabling them to realise their full potential and compete at the highest levels of their sport.

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the charity during the year. We have endeavoured to ensure that our social media platforms are promoted to, and include, other disabled sporting organisations, schools, and swimming clubs outside our own charity.

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TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

Social Media

Information and news on DSS-GB can be found:

On our website: [www. https://www.dss-gb.org](https://www.dss-gb.org)

On X: @DSSGB1

On Facebook: @DSSGBofficial

On Instagram: @Downsyndromeswimming



Alison Reed

20th September 2024

Date

DOWN SYNDROME SWIMMING GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

I report on the accounts of Down Syndrome Swimming Great Britain for the year ended 31st December 2023 which are set out on pages six to ten.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

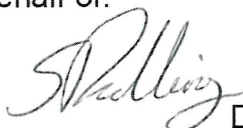
In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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 accounts to be reached.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date

23/09/2024

DOWN SYNDROME SWIMMING GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE STATEMENT OF INCOME AND EXPENDITURE) FOR THE PERIOD ENDED 31 DECEMBER 2023

	Note	14 Months 2023 Unrestricted £	14 Months 2023 Restricted £	14 Months 2023 Total £	2022 Total £
Incoming resources					
Donations and legacies	2	16,073	2,500	18,573	16,681
Income from charitable activities	3	137,254	33,642	170,896	113,465
Total incoming resources		153,327	36,142	189,469	130,146
Resources expended					
Charitable activities	4	172,247	26,060	198,307	123,877
Total resources expended		172,247	26,060	198,307	123,877
Net income/(expense)		(18,920)	10,082	(8,838)	6,269
Transfer between funds		246	(246)	-	-
As at 1 November 2022		64,196	3,029	67,226	60,957
As at 31 December 2023		45,522	12,865	58,387	67,226

The notes on page 8 - 10 form part of these financial statements.

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BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		58,132	66,818
Debtors	5	794	868
		58,927	67,686
Current liabilities			
Creditors: Due within one year	6	540	460
Total current liabilities		540	460
Net current assets		58,387	67,226
Net assets		58,387	67,226
Unrestricted funds		45,522	64,196
Restricted funds		12,865	3,029
Total funds		58,387	67,226

For the year ended 31st December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The directors declare that they have approved the accounts above.

Signed: Alison Reed.

Alison Reed

Date: 20th September 2024

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NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2023

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the asset of the charity in the event of liquidation.

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NOTES TO THE ACCOUNTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2023

2. Donations and legacies	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations	16,073	2,500	18,573	16,681
	16,073	2,500	18,573	16,681
Total 2022	12,581	4,100	16,681	
3. Income from charitable activities	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Membership fees	7,289	-	7,289	3,040
Trips and events	118,744	-	118,744	94,452
Sponsorship	5,300	33,642	38,942	15,800
Other	5,920	-	5,920	173
	137,254	33,642	170,896	113,465
Total 2022	113,465	-	113,465	
4. Direct charitable expenditure	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Training camp expenses	6,452	846	7,298	13,321
Event costs	150,413	16,314	166,727	102,828
Equipment repair and replacement	1,149	70	1,219	3,464
Trustee expenses	1,506	-	1,506	-
Training & development	418	-	418	510
Administration costs	4,910	-	4,910	1,640
Bank charges	738	-	738	170
Sundry	178	-	178	80
Insurance	1,205	-	1,205	1,215
Website	1,170	-	1,170	38
Accountancy and professional	710	-	710	611
Membership	723	1,045	1,768	-
Media & Marketing	1,200	5,533	6,733	-
Technical Services/Expenses	1,475	2,252	3,727	-
	172,247	26,060	198,307	123,877
Total 2022	120,470	3,408	123,877	
5. Debtors			2023	2022
			£	£
Prepayments & accrued income			794	868
			794	868
6. Creditors			2023	2023
			£	£
Accrual			540	460
			540	460

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NOTES TO THE ACCOUNTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2023

7. Going concern

These accounts have been produced on a going concern basis.

8. Staff

No staff have been employed by Down Syndrome Swimming Great Britain during the period ended 31st December 2023.

9. Related parties

There were no related parties within the year. Trustees were reimbursed for expenses incurred for the charity's purposes.

10. Director's Remuneration

No director received any remuneration during the period ended 31st December 2023.

Funds

	Balance at 1 November 2022	Incoming resources	Resources expended	Other gains or losses	Balance at 31 December 2023
Unrestricted funds					
General funds	64,196	153,327	(172,247)	246	45,522
Total unrestricted funds	<u>64,196</u>	<u>153,327</u>	<u>(172,247)</u>	<u>246</u>	<u>45,522</u>
Restricted funds					
Sky	246	-	-	(246)	-
Parasport	2,784	-	(2,784)	-	-
BDSSC	-	36,142	(23,276)	-	12,865
Total restricted funds	<u>3,029</u>	<u>36,142</u>	<u>(26,060)</u>	<u>(246)</u>	<u>12,865</u>
Total Funds	<u><u>67,226</u></u>	<u><u>189,468</u></u>	<u><u>(198,307)</u></u>	<u><u>-</u></u>	<u><u>58,387</u></u>

11. Extension of accounting year

Down Syndrom Swimming Great Britain have taken the decision to alter their accounting year end to December. These accounts have been prepared with an extended period of 14 months from 1st November 2022 to 31st December 2023.