

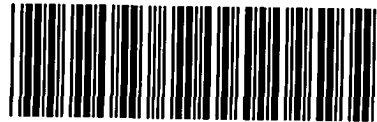
DOWN SYNDROME SWIMMING GREAT BRITAIN

Charity number 1175333

Company number 10437920 (England and Wales)

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

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DOWN SYNDROME SWIMMING GREAT BRITAIN

CONTENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

	Page
Legal and Administration Information	1
Trustees Annual Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 10

DOWN SYNDROME SWIMMING GREAT BRITAIN

LEGAL AND ADMINISTRATION INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2024

Company Registration Number: 10437920

Charity Registration Number: 1175333

Trustees:

Alison Reed
Cristina Bowman
Andrea Manson
Joseph Logan
Andrew Rear (Resigned 2nd July 2024)

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 2024

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 2024. 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
Mr Ian Logan
Mr Andrew Rear

Trustees and Governance Updates - In July 2024, one trustee stepped down from the Board. As of the date of this report, the position has not yet been filled. The Board continues to include two independent (non-parent) trustees, maintaining the organisation's commitment to strong and objective governance.

Affiliation - During the reporting period, DSS-GB became formally affiliated with Swim England Eastern Region and is now recognised as a Swim England (SE) Club. This affiliation brings a number of strategic benefits, including:

- Access to SE resources such as DBS checks and training opportunities;
- The ability to compete under the DSS-GB name at events nationwide, enhancing our team's visibility and profile;
- Eligibility for SE memberships for swimmers residing in Wales and Scotland;
- Cost savings through SE insurance schemes;
- The capacity to host licensed events and apply for international licences, enabling swimmers' performances to be officially recorded and recognised.

The affiliation has had no impact on the governance structure of DSS-GB with the Articles of Association continuing to serve as the organisation's governing document.

Coaching and Safeguarding - A new Lead Coach was appointed during the year. In line with updated Swim England safeguarding regulations, which now prohibit individuals from simultaneously holding coaching and Club Welfare Officer roles, our previous Welfare Officer stepped down. A new Welfare Officer has since been appointed to ensure continued compliance with safeguarding standards.

Policy Development and Training - We remain committed to maintaining robust governance and operational practices. Policies are regularly reviewed and updated to reflect current best practice and regulatory requirements.

DOWN SYNDROME SWIMMING GREAT BRITAIN

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2024

A budget was agreed to support ongoing professional development, ensuring that all coaches have access to Continuing Professional Development (CPD) opportunities, further enhancing the quality and safety of our coaching provision.

Other Notable Highlights

- Training Camps: Year-round camps were held at various sites to ensure national access for swimmers across the UK.
- Scottish Swimming Festival: Our first festival, held at the end of summer, encouraged participation from Scotland and the North of England, and helped identify potential DSS-GB talent. It was fully funded through entry fees and donations.
- Fundraising: Key fundraising: One Savings Bank committed £11,280 annually for three years. Other fundraising:
 - A parent raised £658 in the 2024 London Marathon
 - The Turks Head 10K running event raised £3540 plus £592.50 gift aid
 - World Down Syndrome Day 2024 raised £850 plus £156.25 gift aid
 - An ARC sailing rally parent participant raised £1020 plus £250 gift aidAdditional fundraising events continue to support our efforts.
- World Championships: DSS-GB sent 29 swimmers to the DSISO 11th World Down Syndrome Swimming Championships in Antalya, Turkey, returning with 31 medals, multiple World and European records, and the Best Team 2024 trophy. Two swimmers identified at the 2023 British Down Syndrome Swimming Championships became members and competed at these World Championships.
- BDSSC 2024: Our 3rd British Down Syndrome Swimming Championships had record-breaking attendance —161 athletes, 851 individual entries, and representation from over 50 UK clubs and 5 international teams. BDSSC is now the largest disability swimming competition in Europe. Four further swimmers were identified at these Championships and were invited to be members for 2025. Key representatives from Swim England & Virtus attended this two-day event, enhancing national influence.

Looking ahead - future plans

- 2025 DSISO European Swimming Championships October 2025 in Albufeira, Portugal.
- Continue to promote swimming as a key sport for individuals with Down syndrome. Identifying and nurturing emerging talent and future Paralympians international swimmers
- Supporting national and international success – World and European titles and records
- Driving media exposure and recognition for producing and supporting world class swimmers with the UK's leadership in Down syndrome swimming
- Continue with our "Paralympics Push" task force established within DSS-GB
- Continue with our outreach through information sharing via our Website.

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.

DOWN SYNDROME SWIMMING GREAT BRITAIN

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2024

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.

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

29th September 2025

Date

DOWN SYNDROME SWIMMING GREAT BRITAIN

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 DECEMBER 2024

I report on the accounts of Down Syndrome Swimming Great Britain for the year ended 31st December 2024 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.

David Courtier FMAAT AATQB for and on behalf of:

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



Date 29/09/2025

DOWN SYNDROME SWIMMING GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE STATEMENT OF INCOME AND EXPENDITURE) FOR THE PERIOD ENDED 31 DECEMBER 2024

		2024	2024	2024	14 Months
	Note	Unrestricted	Restricted	Total	2023
		£	£	£	Total
					£
Incoming resources					
Donations and legacies	2	17,742	3,000	20,742	18,573
Income from charitable activities	3	93,546	38,880	132,426	170,896
Total incoming resources		111,288	41,880	153,168	189,469
Resources expended					
Charitable activities	4	98,483	20,865	119,348	198,307
Total resources expended		98,483	20,865	119,348	198,307
Net income/(expense)		12,805	21,015	33,820	(8,838)
Transfer between funds		-	-	-	-
As at 31 December 2023		45,522	12,865	58,387	67,226
As at 31 December 2024		58,327	33,880	92,206	58,387

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

DOWN SYNDROME SWIMMING GREAT BRITAIN

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		92,247	58,132
Debtors	5	500	794
		<u>92,747</u>	<u>58,927</u>
Current liabilities			
Creditors: Due within one year	6	540	540
Total current liabilities		<u>540</u>	<u>540</u>
Net current assets		<u>92,207</u>	<u>58,387</u>
Net assets		<u>92,207</u>	<u>58,387</u>
Unrestricted funds		58,327	45,522
Restricted funds		33,880	12,865
Total funds		<u>92,207</u>	<u>58,387</u>

For the year ended 31st December 2024 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.

Date: 29th September 2025

Alison Reed

DOWN SYNDROME SWIMMING GREAT BRITAIN

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2024

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.

DOWN SYNDROME SWIMMING GREAT BRITAIN

NOTES TO THE ACCOUNTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

2. Donations and legacies	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations	17,742	3,000	20,742	18,573
	17,742	3,000	20,742	18,573
Total 2023	16,073	2,500	18,573	
3. Income from charitable activities	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Membership fees	12,700	-	12,700	7,289
Trips and events	72,932	-	72,932	118,744
Sponsorship	500	38,880	39,380	38,942
Other	7,414	-	7,414	5,920
	93,546	38,880	132,426	170,896
Total 2023	137,254	33,642	170,896	
4. Direct charitable expenditure	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Training camp expenses	-	-	-	7,298
Event costs	86,141	10,356	96,497	166,727
Equipment repair and replacement	1,751	-	1,751	1,219
Other fees paid	3,273	-	3,273	-
Trustee expenses	1,601	-	1,601	1,506
Training & development	-	-	-	418
Administration costs	2,465	-	2,465	4,910
Bank charges	220	-	220	738
Sundry	1,436	-	1,436	178
Insurance	294	-	294	1,205
Website	-	-	-	1,170
Accountancy and professional	460	-	460	710
Membership	-	-	-	1,768
Media & Marketing	841	10,509	11,350	6,733
Technical Services/Expenses	-	-	-	3,727
	98,483	20,865	119,348	198,307
Total 2023	172,247	26,060	198,307	
5. Debtors			2024	2023
			£	£
Prepayments & accrued income			500	794
			500	794
6. Creditors			2024	2023
			£	£
Accrual			540	540
			540	540

DOWN SYNDROME SWIMMING GREAT BRITAIN

NOTES TO THE ACCOUNTS (continued) FOR THE PERIOD ENDED 31 DECEMBER 2024

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 2024.

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 2024.

Funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Other gains or losses	Balance at 31 December 2024
Unrestricted funds					
General funds	45,522	111,288	(98,483)	-	58,327
Total unrestricted funds	<u>45,522</u>	<u>111,288</u>	<u>(98,483)</u>	<u>-</u>	<u>58,327</u>
Restricted funds					
Sponsorship	-	41,880	(8,000)	-	33,880
BDSSC	12,865	-	(12,865)	-	-
Total restricted funds	<u>12,864</u>	<u>41,880</u>	<u>(20,865)</u>	<u>-</u>	<u>33,880</u>
Total Funds	<u><u>58,387</u></u>	<u><u>153,168</u></u>	<u><u>(119,348)</u></u>	<u><u>-</u></u>	<u><u>92,207</u></u>

11. Extension of accounting year

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