

DOWN SYNDROME CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DOWN SYNDROME CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Duff K Muncaster A Lewis P Hilditch S Tranter G Hulme K A Mattinson A Varela-Raynes
Charity number	1192916
Principal address	Denton House Denton Drive Northwich Cheshire CW9 7TU
Independent examiner	Hall Livesey Brown HLB House 68 High Street Tarporley Cheshire CW6 0AT
Bankers	Barclays Bank Plc Leicester LE87 2BB

DOWN SYNDROME CHESHIRE

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DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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

Our main focus for 2022/23 was to move into our new Makaton Friendly Hub. The hub is based in the centre of our region to ensure that it is no more than 30 miles from most of our members. This is the distance that parents said they were prepared to travel (captured via our Hopes and Fears survey) to access our services. The move has enabled us to grow and develop our services. The new facilities include:

- Employability and Enterprise Suite
- Community Kitchen
- Sensory Room
- Resource Library
- Activity room
- Office accommodation
- Therapy rooms.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Growth of service

Holiday Provision

By moving to our new premises, it has allowed us to reach more families. We have been able to host our first summer holiday provision. There is a significant lack of holiday provision in Cheshire for children with Special Educational Needs and Disabilities SEND. Now that we have a premises, we can help fill this gap for many of the families we support. One family wrote:

My son has had an incredible week at Holiday club run by [Down Syndrome Cheshire](#). Sadly having a child with SEN means we don't have the same access as a typical child when it comes to holiday clubs - paid for or free. This week because of this provision I've been able to work & more importantly spend time with my biggest boy. Thanks you to the volunteers and the incredible team at DSC forever grateful for this valuable resource.

Speech and Language Clinic

The new hub has created an opportunity for the Charity to deliver a SALT clinic. This has allowed the SALT to reach more members on a weekly basis.

Recruitment

Down Syndrome Cheshire has successfully recruited a full time Employability and Enterprise Worker. Their role is to work with our members to build their skills and seek out suitable employment opportunities with local and national organisations.

DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Growth

The charity has continued to attract new family members. We have welcomed over 35 families this year, reaching more than 335 members across the country. Our services have also continued to grow, we have established a new dance class in Warrington as well as our regular Youth Group for our members.

We trained over 441 people in a range of training from Makaton, Behaviour, Reading and Numeracy as well as our increasingly popular Down syndrome Learning Profile course.

Community Fundraising

In 2022 we ran our award-winning gingerbread sock biscuit campaign selling over 40,000 biscuits. We continued to raise awareness of Down syndrome in schools and delivered over 40 awareness assemblies and reached over 6,000 children.

We also hosted our Annual Golf Event, Ladies Evening and Sunday Tea amongst some other successful community fundraising activities.

Grants and Trusts

By moving to the new premises has opened up new and different capital improvement grants. We have been lucky enough to receive funding from organisation like Screwfix, Howdens and clothworkers to make improvements to our new premises.

Changing National Landscape

In June 2022 the first ever Down Syndrome Act came into law. Down Syndrome Cheshire embarked on a thorough consultation across the brough to input into the Governments Call for Action for evidence. Over 200 people across the brough inputted into the consultation including our members, parent/carers and professionals in Education, Health and Social Care. Cheshire conducted the largest consultation in Northwest.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Priorities for 2023/2024

Employability

Our priority for 2023-24 is to develop our work with businesses to find work opportunities for our members. We have continued to develop our members work skills and have created 2 opportunities for members to work at our hub a day a week. In addition, we have created several opportunities in the community where our members have enjoyed work experience with local business including clothing companies and local cafes. We want to develop this further in 2023/24.

Down Syndrome Act

Down Syndrome Cheshire want to continue to input into the call for evidence for the Down Syndrome Act when the guidance is published in 2023. We want to establish a member's led board that captures the views of our members to feed into the work that the Government producing. We also want to develop relationships with Local Government to ensure that our voice members are heard with the local decision-makers.

Sustainability

We recognise that that Grants and Trusts are becoming more and more competitive. In order for the Charity to be sustainable long into the future we want to establish a regular giving scheme that helps fund core costs for the future.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO)

The trustees who served during the year and up to the date of signature of the financial statements were:

J Duff

K Muncaster

A Lewis

P Hilditch

S Tranter

G Hulme

K A Mattinson

A Varela-Raynes

The role description of a new trustee is agreed at a Trustees meeting. The role is then advertised locally and nationally online. Interviews are conducted by 2 Trustees and CEO. The selected new trustee needs to be approved by a unanimous vote at a trustees meeting. The new trustee is then appointed subject to references and DBS check

The trustees' report was approved by the Board of Trustees.

J Duff

Trustee

15 January 2024

K Muncaster

Trustee

DOWN SYNDROME CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN SYNDROME CHESHIRE

I report to the trustees on my examination of the financial statements of Down Syndrome Cheshire (the charity) for the year ended 31 March 2023.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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.

Rebecca Ellams FCCA
HLB House
68 High Street
Tarpoley
Cheshire
CW6 0AT

Dated: 23 January 2024

DOWN SYNDROME CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	64,121	-	64,121	145,119	34,671	179,790
Charitable activities	4	-	219,007	219,007	-	150,453	150,453
Investments	5	174	-	174	8	-	8
Other income	6	895	-	895	4,160	-	4,160
Total income		65,190	219,007	284,197	149,287	185,124	334,411
<u>Expenditure on:</u>							
Charitable activities	7	70,848	243,788	314,636	39,985	171,017	211,002
Net (outgoing)/incoming resources before transfers		(5,658)	(24,781)	(30,439)	109,302	14,107	123,409
Gross transfers between funds		(19,856)	19,856	-	-	-	-
Net (expenditure)/income for the year/							
Net movement in funds		(25,514)	(4,925)	(30,439)	109,302	14,107	123,409
Fund balances at 1 April 2022		109,302	14,107	123,409	-	-	-
Fund balances at 31 March 2023		83,788	9,182	92,970	109,302	14,107	123,409

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

All income and expenditure derive from continuing activities.

DOWN SYNDROME CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		19,838		706
Current assets					
Debtors	13	18		52	
Cash at bank and in hand		110,863		182,778	
		110,881		182,830	
Creditors: amounts falling due within one year	14	(37,749)		(60,127)	
Net current assets			73,132		122,703
Total assets less current liabilities			92,970		123,409
Income funds					
Restricted funds	16		9,182		14,107
Unrestricted funds			83,788		109,302
			92,970		123,409

The financial statements were approved by the Trustees on 15 January 2024

J Duff
Trustee

K Muncaster
Trustee

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Down Syndrome Cheshire is a Charitable Incorporated Organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Reducing balance
Computers	3 Years straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	64,121	145,119	34,671	179,790

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Donations and gifts

Community fundraising/donations	52,456	37,195	-	37,195
Corporate fundraising/donations	11,665	7,741	-	7,741
Funds transferred from Cheshire Down's Syndrome Support Group	-	98,773	34,671	133,444
Assets transferred from Cheshire Down's Syndrome Support Group	-	1,410	-	1,410
	<u>64,121</u>	<u>145,119</u>	<u>34,671</u>	<u>179,790</u>

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Grants and Trusts 2023 £	Grants and Trusts 2022 £
Grants and trusts	158,970	210,490
Less: deferred income	60,037	(60,037)
	<u>219,007</u>	<u>150,453</u>
Grants and trusts		
National Lottery Comm Fund - Ed Adv	42,127	25,367
National Lottery Comm Fund - CEO	-	39,762
Westminster Foundation	-	5,240
Global Make Some Noise	15,000	29,960
Hargreaves Foundation	-	9,999
Peter Harrison Foundation	-	3,000
Adamson Trust	-	1,500
Anton Jurgens	-	3,000
Cheshire Community Foundation	1,486	5,568
Arthur Bate	491	-
Community Hub	12,065	-
Postcode Community Trust	20,827	-
NLAFA	6,667	-
D'Oyly Carte	1,167	-
Ashley Foundation	3,333	-
TAST	650	-
Cheshire East	267	-
Clothworkers	10,000	-
Marjory Boddy	3,875	-
Henry Smith	12,733	-
Spacehive	9,970	-
Card Factory Foundation	2,475	-
Baily Thomas	-	5,000
Cheshire Advocacy	750	5,000
Cheshire Community Foundation	-	14,586
Crewe Town Council	-	980
CWAC - Cheshire West1	-	2,275
CWAC - Cheshire West2	-	2,064
Douglas Arter	-	750
Groundwork	-	5,206
Howden Joinery	-	6,000
National Lottery Comm Fund - Family	-	9,861
Postcode Neighbourhood Trust	-	19,456
Robert Clutterbuck	-	1,000
Steve Morgan	15,089	7,916
The Williams Family	-	7,000
	<u>158,970</u>	<u>210,490</u>

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4	Charitable activities		(Continued)
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5	Investments		
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		Unrestricted funds	Unrestricted funds
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		2023	2022
		£	£

	Interest receivable	174	8
		=====	=====

6	Other income		
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		Unrestricted funds	Unrestricted funds
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		2023	2022
		£	£

	Other income	895	4,160
		=====	=====

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Direct charitable expenditure 2023 £	Direct charitable expenditure 2022 £
Staff costs	179,369	127,351
Activities	30,784	20,778
Advertising	1,990	9,267
Repairs and renewals	11,977	2,854
General expenses	2,538	1,074
Computer expenses	3,361	3,447
Heat and light	6,297	650
Merchandise	1,314	5,306
Printing, postage and stationery	4,577	1,186
Project support	7,400	10,500
Rent	20,490	5,400
Resources	-	864
Training	4,875	4,569
Subscriptions	3,761	1,010
Telephone and internet	2,055	1,840
Travel expenses	5,614	2,961
	<u>286,402</u>	<u>199,057</u>
Share of support costs (see note 8)	26,321	10,365
Share of governance costs (see note 8)	1,913	1,580
	<u>314,636</u>	<u>211,002</u>
Analysis by fund		
Unrestricted funds	70,848	39,985
Restricted funds	243,788	171,017
	<u>314,636</u>	<u>211,002</u>

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	9,320	-	9,320	-	-	-
Depreciation	2,345	-	2,345	705	-	705
Bank fees	-	-	-	10	-	10
Fundraising	14,139	-	14,139	6,600	-	6,600
Insurance	517	-	517	840	-	840
Leasing	-	-	-	1,255	-	1,255
Recruitment costs	-	-	-	955	-	955
Audit fees	-	1,715	1,715	-	1,052	1,052
Legal and professional	-	198	198	-	528	528
	<u>26,321</u>	<u>1,913</u>	<u>28,234</u>	<u>10,365</u>	<u>1,580</u>	<u>11,945</u>
Analysed between						
Charitable activities	<u>26,321</u>	<u>1,913</u>	<u>28,234</u>	<u>10,365</u>	<u>1,580</u>	<u>11,945</u>

Governance costs includes payments to the independent examiners of £720 for the independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>11</u>	<u>8</u>
Employment costs	2023 £	2022 £
Wages and salaries	185,693	125,224
Other pension costs	2,996	2,127
	<u>188,689</u>	<u>127,351</u>

There were no employees whose annual remuneration was more than £60,000.

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2022	-	1,411	1,411
Additions	1,948	19,529	21,477
	<u>1,948</u>	<u>20,940</u>	<u>22,888</u>
At 31 March 2023	1,948	20,940	22,888
Depreciation and impairment			
At 1 April 2022	-	705	705
Depreciation charged in the year	211	2,134	2,345
	<u>211</u>	<u>2,839</u>	<u>3,050</u>
At 31 March 2023	211	2,839	3,050
Carrying amount			
At 31 March 2023	<u>1,737</u>	<u>18,101</u>	<u>19,838</u>
At 31 March 2022	<u>-</u>	<u>706</u>	<u>706</u>

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	18	52
	<u>18</u>	<u>52</u>

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		-	(319)
Deferred income	15	37,749	60,037
Other creditors		-	409
		<u>37,749</u>	<u>60,127</u>

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Deferred income

	2023 £	2022 £
Other deferred income	37,749	60,037

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	37,749	60,037
Movements in the year:		
Deferred income at 1 April 2022	60,037	-
Released from previous periods	(60,037)	-
Resources deferred in the year	37,749	60,037
Deferred income at 31 March 2023	37,749	60,037

16 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			
	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
National Lottery Comm Fund - Ed Adv	45,501	(40,270)	5,231	42,127	(56,242)	8,884	-
National Lottery Comm Fund - CEO	39,762	(15,880)	23,882	-	(19,569)	-	4,313
Westminster Foundation	5,240	(524)	4,716	-	(4,716)	-	-
Global Make Some Noise	29,960	(18,177)	11,783	15,000	(26,783)	-	-
Postcode Neighbourhood Trust	19,456	(19,466)	(10)	20,827	(24,805)	3,988	-
Hargreaves Foundation	9,999	(4,477)	5,522	-	(5,522)	-	-
Peter Harrison Foundation	3,000	(125)	2,875	-	(2,875)	-	-

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

Deferred income	(60,037)	-	(60,037)	60,037	-	-	-
Arthur Bate	-	-	-	491	(491)	-	-
Community Hub	-	-	-	12,065	(11,865)	-	200
D'Oyly Carte	-	-	-	1,166	(1,883)	717	-
NLAFA	-	-	-	6,667	(8,888)	2,221	-
Ashley Foundation	-	-	-	3,333	(3,333)	-	-
Steve Morgan	7,916	(7,916)	-	15,089	(14,903)	-	186
TAST	-	-	-	650	(650)	-	-
Cheshire East	-	-	-	267	(158)	-	109
Cheshire Community Foundation	14,586	(10,939)	3,647	1,485	(1,485)	-	3,647
Clothworkers	-	-	-	10,000	(10,000)	-	-
Marjory Boddy	-	-	-	3,875	(3,875)	-	-
Cheshire Advocacy	5,000	(2,500)	2,500	750	(3,000)	2,250	2,500
Henry Smith	-	-	-	12,733	(14,529)	1,796	-
Spacehive	-	-	-	9,970	(1,091)	-	8,879
Adamson Trust	1,500	(500)	1,000	-	(1,000)	-	-
Anton Jurgens	3,000	(250)	2,750	-	(2,750)	-	-
Baily Thomas	5,000	(2,917)	2,083	-	(2,083)	-	-
Assura	5,568	(2,320)	3,248	-	(3,248)	-	-
Crewe Town Council	980	(980)	-	-	-	-	-
CWAC - Cheshire West1	2,275	(2,275)	-	-	-	-	-
CWAC - Cheshire West2	2,064	(1,548)	516	-	(516)	-	-
Douglas Arter	750	(750)	-	-	-	-	-
Groundwork	5,206	(5,206)	-	-	-	-	-
Howden Joinery	6,000	(6,000)	-	-	-	-	-
National Lottery	-	-	-	-	-	-	-
Comm Fund - Family	9,861	(9,861)	-	-	-	-	-
Robert Clutterbuck	1,000	(1,000)	-	-	-	-	-
The Williams Family	7,000	(6,417)	583	-	(583)	-	-
Other	14,537	(10,719)	3,818	2,475	(16,945)	-	(10,652)
	<u>185,124</u>	<u>(171,017)</u>	<u>14,107</u>	<u>219,007</u>	<u>(243,788)</u>	<u>19,856</u>	<u>9,182</u>

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	19,838	-	19,838	706	-
Current assets/(liabilities)	63,950	9,182	73,132	108,596	14,107
	<u>83,788</u>	<u>9,182</u>	<u>92,970</u>	<u>109,302</u>	<u>123,409</u>

18 Related party transactions

There were no disclosable related party transactions during the year .