

Charity registration number 1192916 (England and Wales)

DOWN SYNDROME CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 (England and Wales)	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

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 19

DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

This financial year, our primary focus was on securing funding for existing projects and expanding services to support our 18+ cohort. Charities have faced a challenging financial landscape, marked by a reduction in grant availability and fewer grant and trust providers. To address this, we revisited our financial sustainability strategy, developing new revenue streams to reduce our reliance on grants and trusts.

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

Achievements and performance

Service Growth: Employability and Enterprise

In the past year, we prioritised supporting adults with Down syndrome into employment and enterprise opportunities. With only 4.8% of adults with learning difficulties in paid employment (as reported by the British Association of Supported Employment in 2022), we find this figure unacceptable. In response, we hired an Employability and Enterprise worker who secured paid employment for six members and supported another to launch their own business. This equates to 8% of our adult membership—an encouraging start that we aim to grow significantly in the coming years.

Overall Growth

Despite financial challenges, we maintained and expanded our impact:

- **Training and outreach:** Delivered training to over 600 teaching staff and visited 200+ schools.
- **Peer support events:** Hosted 66 events, attended by over 1,200 participants.
- **Weekly activities:** Conducted 163 sessions.
- **New families:** Welcomed 33 new families, reflecting a 9.8% growth in membership.

Awards

This year, we received nominations for:

- The Steve Morgan Foundation's "*Disruptor for Good*" award, recognising our contributions to the Down Syndrome Act.
- Cheshire Life's "*Charity of the Year*" award, nominated by the public.

Community Fundraising

Our community fundraising efforts included:

- Selling over 40,000 gingerbread sock biscuits to schools and businesses.
- Hosting successful events such as the Annual Golf Event, Ladies Evening, and Sunday Tea.

DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Grants and Trusts

We secured funding from notable providers, including the Moulding Foundation, Albert Gubay Trust, and the National Lottery Reaching Communities fund, which will support our “*Hear My Voice*” project for the next five years.

Champions Clubs: Enhancing Sustainability

In response to declining grant opportunities, we launched two *Champions Clubs* to bolster long-term sustainability:

1. **213 Champions Club:** Aiming for 213 individuals to donate £21.30 monthly, generating £55,000 annually.
2. **Business Champions Club:** Targeting 21 businesses to donate £2,130 annually, raising £45,000 yearly.

National Advocacy: The Down Syndrome Act

This year, we established the # IChooseBoard, led by adults with Down syndrome, to guide both the charity and national Down syndrome policy.

- In February 2024, we hosted civil servants drafting guidance for the Down Syndrome Act, facilitating discussions with 28 adult members. We used Easy Read materials to ensure accessibility.
- On World Down Syndrome Day (March 21, 2023), # IChooseBoard members were invited to No. 10 Downing Street to meet Ministers and celebrate their contributions.

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.

Priorities for 2024/2025

1. **Employability:** Expand the Employability and Enterprise program to secure more paid employment opportunities for members.
2. **Business Partnerships:** Strengthen relationships with national and local businesses to grow Champion Club memberships and create job opportunities.
3. **National Influence:** Build on # IChooseBoard's advocacy by working with local MPs and supporting members' participation in the All-Party Parliamentary Group (APPG) for Down Syndrome.
4. **Governance Review:** Strengthen governance by updating policies, recruiting new trustees (including parents of children with dual diagnoses and experts in fundraising, volunteering, and business).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO)

DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

New trustee roles are defined at trustee meetings, advertised locally and nationally, and filled following interviews by two trustees and the CEO. Appointments require a unanimous trustee vote, references, and DBS clearance.

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

J Duff
Trustee

K Muncaster
Trustee

17 December 2024

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 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 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.

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

Dated: 17 December 2024

DOWN SYNDROME CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	76,528	500	77,028	64,121	-	64,121
Charitable activities	4	-	208,263	208,263	-	219,007	219,007
Investments	5	777	-	777	174	-	174
Other income	6	20,395	-	20,395	895	-	895
Total income		<u>97,700</u>	<u>208,763</u>	<u>306,463</u>	<u>65,190</u>	<u>219,007</u>	<u>284,197</u>
Expenditure on:							
Charitable activities	7	107,172	203,544	310,716	70,848	243,788	314,636
Total expenditure		<u>107,172</u>	<u>203,544</u>	<u>310,716</u>	<u>70,848</u>	<u>243,788</u>	<u>314,636</u>
Net income/(expenditure)		(9,472)	5,219	(4,253)	(5,658)	(24,781)	(30,439)
Transfers between funds							
		3,660	(3,660)	-	(19,856)	19,856	-
Net movement in funds	9	(5,812)	1,559	(4,253)	(25,514)	(4,925)	(30,439)
Reconciliation of funds:							
Fund balances at 1 April 2023		83,788	9,182	92,970	109,302	14,107	123,409
Fund balances at 31 March 2024		<u>77,976</u>	<u>10,741</u>	<u>88,717</u>	<u>83,788</u>	<u>9,182</u>	<u>92,970</u>

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 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		23,220		19,838
Current assets					
Debtors	14	4,131		18	
Cash at bank and in hand		224,370		110,863	
		<u>228,501</u>		<u>110,881</u>	
Creditors: amounts falling due within one year	15	(163,004)		(37,749)	
Net current assets			65,497		73,132
Total assets less current liabilities			<u>88,717</u>		<u>92,970</u>
The funds of the charity					
Restricted income funds	18	10,741		9,182	
Unrestricted funds	19	77,976		83,788	
		<u>88,717</u>		<u>92,970</u>	

The financial statements were approved by the trustees on 17 December 2024

J Duff
Trustee

K Muncaster
Trustee

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	76,528	500	77,028	64,121	-	64,121

DOWN SYNDROME CHESHIRE

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

3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts						
Community fundraising/donations	66,840	-	66,840	52,456	-	52,456
Corporate fundraising/donations	9,688	500	10,188	11,665	-	11,665
	<u>76,528</u>	<u>500</u>	<u>77,028</u>	<u>64,121</u>	<u>-</u>	<u>64,121</u>

DOWN SYNDROME CHESHIRE

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

4 Charitable activities

	Grants and Trusts 2024 £	Grants and Trusts 2023 £
Grants and trusts	208,263	158,970
Less: deferred income	-	60,037
	<u>208,263</u>	<u>219,007</u>
Grants and trusts		
National Lottery Comm Fund - Ed Adv	63,645	42,127
Global Make Some Noise	-	15,000
Grace Trust	1,000	-
Dance - Sports England	3,750	-
Forest School - Alpkitt	250	-
Family Activities	5,000	-
Cheshire Community Foundation	-	1,486
Arthur Bate	982	491
Community Hub	2,500	12,065
Postcode Community Trust	4,165	20,827
NLAFA	3,333	6,667
D'Oyly Carte	2,333	1,167
Ashley Foundation	-	3,333
TAST	-	650
Cheshire East	-	267
Clothworkers	-	10,000
Marjory Boddy	-	3,875
Henry Smith	38,433	12,733
Spacehive	-	9,970
Card Factory Foundation	-	2,475
Garfield Weston	6,250	-
Cheshire Advocacy	4,750	750
Masonic Trust	1,667	-
Dance - February Foundation	3,000	-
Dance Macclesfield - Cheshire East	2,936	-
Defibulator	2,500	-
Drama - Earl of Chester	2,750	-
Employability - Health Lottery	7,853	-
Employability Council - Cheshire Community	4,407	-
Holiday Club - HAF CWAC	6,580	-
The Moulding Foundation - Passes	5,000	-
Bailey Thomas - S&L	5,000	-
Steve Morgan	30,179	15,089
	<u>208,263</u>	<u>158,970</u>

DOWN SYNDROME CHESHIRE

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

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	777	174

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	20,395	895

DOWN SYNDROME CHESHIRE

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

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	144,080	179,369
Activities	31,729	30,784
Advertising	3,121	1,990
Repairs and renewals	2,836	11,977
General expenses	2,801	2,538
Computer expenses	4,399	3,361
Heat and light	13,686	6,297
Merchandise	872	1,314
Printing, postage and stationery	3,606	4,577
Project support	166	7,400
Rent	19,804	20,490
Training	4,298	4,875
Subscriptions	1,863	3,761
Telephone and internet	1,531	2,055
Travel expenses	6,965	5,614
	<u>241,757</u>	<u>286,402</u>
Share of support and governance costs (see note 8)		
Support	63,386	26,321
Governance	5,573	1,913
	<u>310,716</u>	<u>314,636</u>
Analysis by fund		
Unrestricted funds	107,172	70,848
Restricted funds	203,544	243,788
	<u>310,716</u>	<u>314,636</u>

DOWN SYNDROME CHESHIRE

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

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	40,041	9,320
Depreciation	7,837	2,345
Fundraising	14,070	14,139
Insurance	1,438	517
Governance costs	5,573	1,913
	<u>68,959</u>	<u>28,234</u>
Analysed between:		
Charitable activities	<u>68,959</u>	<u>28,234</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,000	1,715
Depreciation of owned tangible fixed assets	<u>7,837</u>	<u>2,345</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>11</u>	<u>11</u>
Employment costs		
	2024 £	2023 £
Wages and salaries	177,135	185,693
Other pension costs	<u>6,986</u>	<u>2,996</u>
	<u>184,121</u>	<u>188,689</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 2024

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2023	1,948	20,939	22,887
Additions	-	11,221	11,221
At 31 March 2024	1,948	32,160	34,108
Depreciation and impairment			
At 1 April 2023	211	2,840	3,051
Depreciation charged in the year	434	7,403	7,837
At 31 March 2024	645	10,243	10,888
Carrying amount			
At 31 March 2024	1,303	21,917	23,220
At 31 March 2023	1,737	18,101	19,838

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	4,131	18

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		2,088	-
Deferred income	16	160,420	37,749
Other creditors		496	-
		163,004	37,749

16 Deferred income

	2024 £	2023 £
Other deferred income	160,420	37,749

DOWN SYNDROME CHESHIRE

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

16 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	160,420	37,749
Movements in the year:		
Deferred income at 1 April 2023	37,749	60,037
Released from previous periods	(37,749)	(60,037)
Resources deferred in the year	160,420	37,749
Deferred income at 31 March 2024	160,420	37,749

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,986	2,996

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 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.

	Movement in funds					Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
National Lottery Comm Fund - Ed Adv	5,231	42,127	(56,242)	8,884	-	-	-	-	-
National Lottery Comm Fund - CEO	23,882	-	(19,569)	-	4,313	63,645	(59,182)	(8,776)	-
Westminster Foundation	4,716	-	(4,716)	-	-	-	-	-	-
Global Make Some Noise	11,783	15,000	(26,783)	-	-	-	-	-	-
Postcode Neighbourhood Trust	(10)	20,827	(24,805)	3,988	-	4,165	(1,008)	(3,157)	-
Hargreaves Foundation	5,522	-	(5,522)	-	-	-	-	-	-
Peter Harrison Foundation	2,875	-	(2,875)	-	-	-	-	-	-
Deferred income	(60,037)	60,037	-	-	-	-	-	-	-
Arthur Bate	-	491	(491)	-	-	982	(951)	-	31
Community Hub	-	12,065	(11,865)	-	200	2,500	(2,700)	-	-
D'Oly Carte	-	1,166	(1,883)	717	-	2,333	(1,818)	(515)	-
NLAFA	-	6,667	(8,888)	2,221	-	3,333	(1,588)	(1,745)	-
Ashley Foundation	-	3,333	(3,333)	-	-	-	-	-	-
Steve Morgan	-	15,089	(14,903)	-	186	30,179	(25,449)	(186)	4,730
TAST	-	650	(650)	-	-	-	-	-	-
Cheshire East	-	267	(158)	-	109	-	(6)	(103)	-
Cheshire Community Foundation	3,647	1,485	(1,485)	-	3,647	-	-	(3,647)	-
Clothworkers	-	10,000	(10,000)	-	-	-	-	-	-
Marjory Boddy	-	3,875	(3,875)	-	-	-	-	-	-
Cheshire Advocacy	2,500	750	(3,000)	2,250	2,500	4,750	(1,750)	(4,750)	750
Henry Smith	-	12,733	(14,529)	1,796	-	38,433	(35,688)	(1,796)	949
Spacehive	-	9,970	(1,091)	-	8,879	-	(8,879)	-	-
Adamson Trust	1,000	-	(1,000)	-	-	-	-	-	-

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Anton Jurgens	2,750	-	(2,750)	-	-	-	-	-	-
Baily Thomas	2,083	-	(2,083)	-	-	-	-	-	-
Assura	3,248	-	(3,248)	-	-	-	-	-	-
Masonic Trust	-	-	-	-	-	1,667	(1,616)	-	51
Dance-February Foundation	-	-	-	-	-	3,000	(3,021)	21	-
CWAC - Cheshire West2	516	-	(516)	-	-	-	-	-	-
Dance Macclefield - Cheshire East	-	-	-	-	-	2,936	(5,096)	2,160	-
Defibulator	-	-	-	-	-	2,500	(2,500)	-	-
Drama - Earl of Chester	-	-	-	-	-	2,750	(2,900)	150	-
Employability - Health Lottery	-	-	-	-	-	7,853	(12,649)	4,796	-
Employability Council - Cheshire Community	-	-	-	-	-	4,407	(4,493)	86	-
The Williams Family	583	-	(583)	-	-	-	-	-	-
Holiday Club - HAF CWAC	-	-	-	-	-	6,580	(6,680)	100	-
The Moulding Foundation - passes	-	-	-	-	-	5,000	(5,000)	-	-
Baily Thomas - S&L	-	-	-	-	-	5,000	(5,759)	759	-
Garfield Weston	-	-	-	-	-	6,250	(8,109)	1,859	-
Grace Trust	-	-	-	-	-	1,000	(980)	-	20
Dance - Sports England	-	-	-	-	-	3,750	(3,587)	-	163
Employability - Bentley	-	-	-	-	-	500	(457)	-	43
Forest School - Alpkit	-	-	-	-	-	250	-	-	250
Golf Day	-	-	-	-	-	-	(432)	432	-
Family Activities	-	-	-	-	-	5,000	(1,246)	-	3,754
Other	3,818	2,475	(16,945)	-	(10,652)	-	-	10,652	-
	<u>14,107</u>	<u>219,007</u>	<u>(243,788)</u>	<u>19,856</u>	<u>9,182</u>	<u>208,763</u>	<u>(203,544)</u>	<u>(3,660)</u>	<u>10,741</u>

DOWN SYNDROME CHESHIRE

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

19 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 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	83,788	97,700	(107,172)	3,660	77,976
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	109,302	65,190	(70,848)	(19,856)	83,788

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	23,220	-	23,220
Current assets/(liabilities)	54,756	10,741	65,497
	77,976	10,741	88,717
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	19,838	-	19,838
Current assets/(liabilities)	63,950	9,182	73,132
	83,788	9,182	92,970

21 Related party transactions

There were no disclosable related party transactions during the year .