

Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group)

Northern Ireland · Charity number 100736

Details

Status	Received
Registered	2015-04-14
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	31 Greenan Road Newry Bt34 2pj BT34 2PJ
Phone	07720285411
Email	downrightbrilliantnewry@gmail.com

Activities

Purposes: The Purposes of the Charity are to relieve the needs of persons affected by Down's syndrome in any charitable way but in particular by: • Establishing and providing services in the Newry & Mourne area to encourage people with Down's syndrome to achieve their full potential. • Promoting the integration of people with Down's syndrome into their communities. • Providing support and assistance to parents of children with Down's syndrome regardless of distinction. • Providing appropriate support and information to new parents of babies with Down syndrome.

What the charity does: The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works:

Advice/advocacy/information, Counselling/support, Disability, Heritage/historical, Human rights/equality

Who the charity helps: Adult training, Carers, Children (5-13 year olds), Language community, Learning disabilities, Parents, Physical disabilities, Preschool (0-5 year olds), Sensory disabilities, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£51,083	£70,307	£0	7

Trustees

Name	Role	Appointed
Chris Devine		
Laura Devine		
Mrs Caroline Digney		
Mrs Ciara Reilly		
Mrs Joan McGuinness		
Mrs Yvonne Curran		

Accounts

Charity registration number 100736 (Northern Ireland)

**DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME
SUPPORT GROUP)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Caroline Digney Mrs Yvonne Curran Mrs Joan McGuinness Mrs Ciara Reilly Mrs Laura Devine (Appointed 21 November 2024) Mr Chris Devine (Appointed 21 November 2024) Mrs Marissa McShane (Resigned 17 October 2024)
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Charity number (Northern Ireland)	100736
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Independent examiner	AAB Group Accountants Limited Dromalane Mill The Quays Newry Co. Down Northern Ireland BT35 8QS
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Bankers	Ulster Bank Business Banking 11-16 Donegall Square East Belfast Co. Antrim Northern Ireland BT1 5UB
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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities (Northern Ireland) Act 2008 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

The purpose of the Down Right Brilliant ("DRB") is:

- To establish and run a non-profit organisation in the Newry & Mourne area to encourage people with Down Syndrome to achieve their full potential
- To promote the integration of people with Down Syndrome within the local community
- To provide support and assistance to all parents of children with Down Syndrome
- To provide appropriate support and information to new parents of babies with Down Syndrome

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

Income for the year of £51,083 (2024: £61,163) was significantly higher than the previous year. DRB was able to increase fundraising activities, and apply for project specific grant funding.

At the year-end DRB had cash of £45,257 (2024: £51,966) and is well-placed to continue with its charitable activities.

DRB continues to welcome new families, with membership currently standing at 62. We are proud to see our community grow and thrive.

Throughout the year, DRB delivered a comprehensive programme of weekly classes for members, including, Symbol Speech Club; Occupational Therapy; Yoga and Movement; and Numicon-based Numeracy Support.

In addition, our weekly Youth Club remained a popular fixture for both Junior and Senior members and their siblings. Activities included arts and crafts, physical exercise, dance sessions, and film nights. Seasonal events were also celebrated, such as a Spooky Disco for Halloween and a Festive Christmas Party, which were well attended and greatly enjoyed. Our Annual Summer Scheme provided a week-long programme for Junior and Senior members, designed to promote social interaction, health, wellbeing, and fun. Highlights included trips to an open farm, an outdoor activity centre, and a sports day. DRB also organised a successful family trip to Tayto Park, which was a memorable experience for all involved. To support our older members, we introduced new social outings for our 18+ group, aimed at fostering inclusion, independence, and peer connection.

DRB hosted its Annual Christmas Party, bringing together families for a joyful celebration. We also marked World Down Syndrome Day with a special family event, attended by the NMDDC Mayor. Senior members addressed the group with heartfelt messages, making the occasion particularly meaningful.

Regular parent meetings were held, featuring guest speakers on topics relevant to Down Syndrome. We also hosted two dedicated parent events, including Go -Karting for dads and a Christmas wreath-making workshop for mums. These initiatives have helped strengthen our parent community and build lasting relationships.

At the year-end DRB had cash of £45,257 (2024: £51,966) and is well-placed to continue with its charitable activities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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 at least six month's expenditure. The trustees considers 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

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

Mrs Caroline Digney

Mrs Yvonne Curran

Mrs Joan McGuinness

Mrs Ciara Reilly

Mrs Laura Devine (Appointed 21 November 2024)

Mr Chris Devine (Appointed 21 November 2024)

Mrs Marissa McShane (Resigned 17 October 2024)

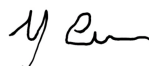
The trustees' report was approved by the Board of Trustees.



Mrs Caroline Digney

Co Chair

Dated: 16 October 2025



Mrs Yvonne Curran

Co Chair

Dated: 16 October 2025

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We report to the trustees on our examination of the financial statements of Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group) (the charity) for the year ended 5 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of relevant legislation.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

We report in respect of my examination of the charity's financial statements.

Independent examiner's statement

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.

We 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the charity; 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.

We 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.

Feargal McCormack

Feargal McCormack FCA

For, and on behalf of,

AAB Group Accountants Limited

Accountants

Statutory Auditor

Dromalane Mill

The Quays

Newry

Co. Down

BT35 8QS

Northern Ireland

Dated: 19 November 2025

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	20,605	-	20,605	21,743	-	21,743
Grant income	4	-	21,513	21,513	-	29,923	29,923
Other income	5	8,965	-	8,965	9,497	-	9,497
Total income		<u>29,570</u>	<u>21,513</u>	<u>51,083</u>	<u>31,240</u>	<u>29,923</u>	<u>61,163</u>
<u>Expenditure on:</u>							
Charitable activities	6	48,794	21,513	70,307	37,498	29,923	67,421
Net movement in funds		(19,224)	-	(19,224)	(6,258)	-	(6,258)
Fund balances at 6 April 2024		<u>44,280</u>	<u>-</u>	<u>44,280</u>	<u>50,538</u>	<u>-</u>	<u>50,538</u>
Fund balances at 5 April 2025		<u>25,056</u>	<u>-</u>	<u>25,056</u>	<u>44,280</u>	<u>-</u>	<u>44,280</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

BALANCE SHEET

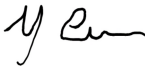
AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	-		60	
Cash at bank and in hand		45,257		51,966	
		45,257		52,026	
Creditors: amounts falling due within one year	11	(20,201)		(7,746)	
Net current assets			25,056		44,280
Net assets			25,056		44,280
The funds of the charity					
Unrestricted funds			25,056		44,280
			25,056		44,280

The financial statements were approved by the trustees on 16 October 2025



Mrs Caroline Digney
Co Chair



Mrs Yvonne Curran
Co Chair

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Down Right Brilliant (Newry & Mourne Down's Syndrome Support Group) meets the definition of a public benefit entity under FRS 102.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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.

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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies (Continued)

1.8 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	20,605	21,743

4 Income from grants

	2025 £	2024 £
Performance related grants	21,513	29,923

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other misc income	8,965	9,497

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

6 Charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Youth Club and Summer Scheme	19,839	14,010
Venue Hire	9,510	10,074
Outings	9,599	8,424
Printing	55	243
Consultancy	1,690	5,362
Equipment	2,620	551
Sundry Expenses	2,172	4,061
Wages	22,723	24,102
Training	1,859	560
Bank Charges	240	34
	<u>70,307</u>	<u>67,421</u>

7 Trustees

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

8 Employees

The average number of employees during the year was:

2025 Number	2024 Number
<u>7</u>	<u>7</u>

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

9 Taxation

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

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	<u>-</u>	<u>60</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

11	Creditors: amounts falling due within one year		2025	2024
		Notes	£	£
	Other taxation and social security		436	319
	Deferred income	12	15,000	5,512
	Trade creditors		1,650	1,885
	Other creditors		3,115	30
			<u>20,201</u>	<u>7,746</u>

A liability of £436 (2024: £319) exists in respect of PAYE at the year end.

12	Deferred income		2025	2024
			£	£
	Arising from Unspent Grants		<u>15,000</u>	<u>5,512</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

12 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	15,000	5,512
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 6 April 2024	5,512	-
Released from previous periods	(5,512)	-
Resources deferred in the year	15,000	5,512
	<u> </u>	<u> </u>
Deferred income at 5 April 2025	15,000	5,512
	<u> </u>	<u> </u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
ABBIE	-	1,269	(1,269)	-
Garfield Weston Foundation	-	5,000	(5,000)	-
Halifax Foundation for Northern Ireland	-	5,000	(5,000)	-
The Truemark Trust	-	4,244	(4,244)	-
Ulster Bank Group Staff Charity Fund (NI)	-	1,500	(1,500)	-
John Moores Foundation	-	4,500	(4,500)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	21,513	(21,513)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

13 Restricted funds (Continued)

Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
ABBIE	-	1,320	(1,320)	-
The Truemark Trust	-	3,750	(3,750)	-
Garfield Weston Foundation	-	5,000	(5,000)	-
Halifax Foundation for Northern Ireland	-	5,000	(5,000)	-
Victoria Homes Trust	-	2,403	(2,403)	-
The Danske Bank Employee's Charity Group	-	3,000	(3,000)	-
Stafford Trust	-	5,000	(5,000)	-
Ulster Garden Villages	-	3,000	(3,000)	-
Other Grants	-	1,450	(1,450)	-
	-	29,923	(29,923)	-

14 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 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	44,280	29,570	(48,794)	25,056
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	50,538	31,240	(37,498)	44,280

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

14	Unrestricted funds	(Continued)
15	Analysis of net assets between funds	
		Unrestricted funds 2025 £
	At 5 April 2025:	
	Current assets/(liabilities)	25,056
		25,056
		Unrestricted funds 2024 £
	At 5 April 2024:	
	Current assets/(liabilities)	44,280
		44,280
16	Related party transactions	
	There were no disclosable related party transactions during the year (2024 - none).	

Accounts

Charity registration number 100736

**DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME
SUPPORT GROUP)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Caroline Digney	
	Mrs Yvonne Curran	
	Mrs Marissa McShane	
	Mrs Joan McGuinness	
	Mrs Ciara Reilly	(Appointed 9 February 2024)
Charity number	100736	
Independent examiner	FPM Accountants Limited	
	Dromalane Mill	
	The Quays	
	Newry	
	Co. Down	
	Northern Ireland	
Bankers	BT35 8QS	
	Ulster Bank Business Banking	
	11-16 Donegall Square East	
	Belfast	
	Co. Antrim	
	Northern Ireland	
	BT1 5UB	

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note note01 to the financial statements and comply with the charity's governing document, the Charities (Northern Ireland) Act 2008 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

The purpose of the Down Right Brilliant ("DRB") is:

- To establish and run a non-profit organisation in the Newry & Mourne area to encourage people with Down Syndrome to achieve their full potential
- To promote the integration of people with Down Syndrome within the local community
- To provide support and assistance to all parents of children with Down Syndrome
- To provide appropriate support and information to new parents of babies with Down Syndrome

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

Income for the year of £61,163 (2023: £33,837) was significantly higher than the previous year. DRB was able to increase fundraising activities, and apply for project specific grant funding.

At the year-end DRB had cash of £51,966 and is well-placed to continue with its charitable activities.

New parents and their families continue to join DRB and there are currently 65 members.

DRB continued with weekly classes in speech; drama; movement; cycling and numicon for its members and began occupational therapy based activity classes. DRB also operated its weekly youth club for Junior and Senior members and their siblings, with activities including arts and crafts, exercise, dance and film nights. DRB held its children's annual Summer Scheme for juniors and seniors with week long activities to promote health and wellbeing as well as fun trips and social activities, which included a visit to an outdoor activity centre and a well-being workshop.

Regular meetings were held for parents with a variety of speakers relevant to Down Syndrome. Furthermore, DRB organised well-being events for parents.

During the year DRB held two large events; a gala ball and a Christmas dinner.

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 at least six month's expenditure. The trustees considers 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Structure, governance and management

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

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

Mrs Karen Martin	(Resigned 9 February 2024)
Mrs Caroline Digney	
Mrs Yvonne Curran	
Mr Douglas Martin	(Resigned 9 February 2024)
Mrs Marissa McShane	
Mrs Joan McGuinness	
Mrs Ciara Reilly	(Appointed 9 February 2024)

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

Mrs Caroline Digney

Co Chair

Dated: 10 July 2024



Mrs Yvonne Curran

Co Chair

Dated: 10 July 2024



DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We report to the trustees on our examination of the financial statements of Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group) (the charity) for the year ended 5 April 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 relevant legislation.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

We report in respect of my examination of the charity's financial statements.

Independent examiner's statement

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.

We 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

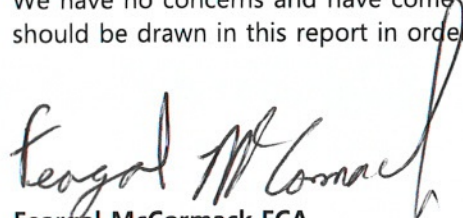
INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the charity; 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.

We 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.



Feargal McCormack FCA

For, and on behalf of,

FPM Accountants Limited

Chartered Accountants

Statutory Auditors

Dromalane Mill

The Quays

Newry

Co. Down

BT35 8QS

Northern Ireland

Dated: 10 July 2024

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	21,743	29,923	51,666	19,624	500	20,124
Other trading activities	4	9,497	-	9,497	13,713	-	13,713
Total income		31,240	29,923	61,163	33,337	500	33,837
Expenditure on:							
Charitable activities	5	37,498	29,923	67,421	28,852	19,307	48,159
Net movement in funds		(6,258)	-	(6,258)	4,485	(18,807)	(14,322)
Fund balances at 6 April 2023		50,538	-	50,538	46,053	18,807	64,860
Fund balances at 5 April 2024		44,280	-	44,280	50,538	-	50,538

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

BALANCE SHEET

AS AT 5 APRIL 2024

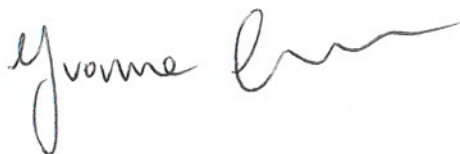
	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	60		-	
Cash at bank and in hand		51,966		50,549	
		<u>52,026</u>		<u>50,549</u>	
Creditors: amounts falling due within one year	10	(7,746)		(11)	
		<u></u>		<u></u>	
Net current assets			44,280		50,538
			<u></u>		<u></u>
Net assets excluding pension liability			44,280		50,538
			<u></u>		<u></u>
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds			44,280		50,538
			<u></u>		<u></u>
			44,280		50,538
			<u></u>		<u></u>

The financial statements were approved by the trustees on 10 July 2024

Mrs Caroline Digney
Co Chair



Mrs Yvonne Curran
Co Chair



DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

Down Right Brilliant (Newry & Mourne Down's Syndrome Support Group) meets the definition of a public benefit entity under FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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 RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 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.

1.8 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.

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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations	21,743	29,923	51,666	19,624	500	20,124
	<u>21,743</u>	<u>29,923</u>	<u>51,666</u>	<u>19,624</u>	<u>500</u>	<u>20,124</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,497	13,713
	<u>9,497</u>	<u>13,713</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

5 Charitable activities

	Expenditure 2024 £	Expenditure 2023 £
Other Workshops	1,987	-
Youth Club and Summer Scheme	-	7,974
Venue Hire	10,074	7,080
Outings	8,424	8,430
Printing	241	-
Movement / Drama / Music	3,285	3,169
Equipment	551	356
Sundry Expenses	779	2,246
Wages	10,313	18,680
Training	560	-
Bank Charges	34	224
	<u>67,421</u>	<u>48,159</u>
Analysis by fund		
Unrestricted funds	37,498	28,852
Restricted funds	29,923	19,307
	<u>67,421</u>	<u>48,159</u>

6 Trustees

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

7 Employees

The average number of employees during the year was:

2024 Number	2023 Number
7	6
<u>7</u>	<u>6</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

7 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	24,102	18,680

8 Taxation

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

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	60	-

10 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		319	11
Deferred income	11	5,512	-
Trade creditors		1,885	-
Other creditors		30	-
		7,746	11

A liability of £319 (2023: £11) exists in respect of PAYE at the year end.

11 Deferred income

	2024 £	2023 £
Arising from Unspent Grants	5,512	-

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

11 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	5,512	-
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 6 April 2023	-	-
Resources deferred in the year	5,512	-
	<u> </u>	<u> </u>
Deferred income at 5 April 2024	5,512	-
	<u> </u>	<u> </u>

12 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			
	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
ABBIE	-	1,320	(1,320)	-
Trueman Trust	-	3,750	(3,750)	-
Northern Bank	-	2,403	(2,403)	-
Stafford Trust	-	3,000	(3,000)	-
Ulster Garden Villages	-	5,000	(5,000)	-
Other Grants	-	3,000	(3,000)	-
	-	1,450	(1,450)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	29,923	(29,923)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

13 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 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	50,538	31,240	(37,498)	44,280
	=====	=====	=====	=====
Previous year:	At 6 April 2022 £	Incoming resources £	Resources expended £	At 5 April 2023 £
General funds	46,053	33,337	(28,852)	50,538
	=====	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group)

Northern Ireland - Charity number 100736

Annual report

Charity registration number 100736

**DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME
SUPPORT GROUP)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Caroline Digney	
	Mrs Yvonne Curran	
	Mrs Marissa McShane	
	Mrs Joan McGuinness	
	Mrs Ciara Reilly	(Appointed 9 February 2024)
Charity number	100736	
Independent examiner	FPM Accountants Limited	
	Dromalane Mill	
	The Quays	
	Newry	
	Co. Down	
	Northern Ireland	
Bankers	BT35 8QS	
	Ulster Bank Business Banking	
	11-16 Donegall Square East	
	Belfast	
	Co. Antrim	
	Northern Ireland	
	BT1 5UB	

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

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Balance sheet	7
Notes to the financial statements	8 - 15

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note note01 to the financial statements and comply with the charity's governing document, the Charities (Northern Ireland) Act 2008 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

The purpose of the Down Right Brilliant ("DRB") is:

- To establish and run a non-profit organisation in the Newry & Mourne area to encourage people with Down Syndrome to achieve their full potential
- To promote the integration of people with Down Syndrome within the local community
- To provide support and assistance to all parents of children with Down Syndrome
- To provide appropriate support and information to new parents of babies with Down Syndrome

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

Income for the year of £61,163 (2023: £33,837) was significantly higher than the previous year. DRB was able to increase fundraising activities, and apply for project specific grant funding.

At the year-end DRB had cash of £51,966 and is well-placed to continue with its charitable activities.

New parents and their families continue to join DRB and there are currently 65 members.

DRB continued with weekly classes in speech; drama; movement; cycling and numicon for its members and began occupational therapy based activity classes. DRB also operated its weekly youth club for Junior and Senior members and their siblings, with activities including arts and crafts, exercise, dance and film nights. DRB held its children's annual Summer Scheme for juniors and seniors with week long activities to promote health and wellbeing as well as fun trips and social activities, which included a visit to an outdoor activity centre and a well-being workshop.

Regular meetings were held for parents with a variety of speakers relevant to Down Syndrome. Furthermore, DRB organised well-being events for parents.

During the year DRB held two large events; a gala ball and a Christmas dinner.

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 at least six month's expenditure. The trustees considers 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Structure, governance and management

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

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

Mrs Karen Martin	(Resigned 9 February 2024)
Mrs Caroline Digney	
Mrs Yvonne Curran	
Mr Douglas Martin	(Resigned 9 February 2024)
Mrs Marissa McShane	
Mrs Joan McGuinness	
Mrs Ciara Reilly	(Appointed 9 February 2024)

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

Mrs Caroline Digney

Co Chair

Dated: 10 July 2024



Mrs Yvonne Curran

Co Chair

Dated: 10 July 2024



DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We report to the trustees on our examination of the financial statements of Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group) (the charity) for the year ended 5 April 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 relevant legislation.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

We report in respect of my examination of the charity's financial statements.

Independent examiner's statement

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.

We 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

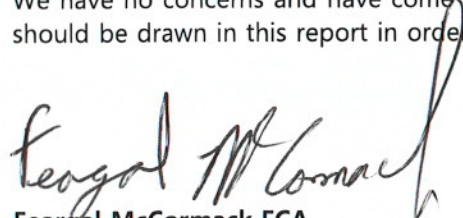
INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the charity; 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.

We 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.



Feargal McCormack FCA

For, and on behalf of,

FPM Accountants Limited

Chartered Accountants

Statutory Auditors

Dromalane Mill

The Quays

Newry

Co. Down

BT35 8QS

Northern Ireland

Dated: 10 July 2024

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	21,743	29,923	51,666	19,624	500	20,124
Other trading activities	4	9,497	-	9,497	13,713	-	13,713
Total income		31,240	29,923	61,163	33,337	500	33,837
Expenditure on:							
Charitable activities	5	37,498	29,923	67,421	28,852	19,307	48,159
Net movement in funds		(6,258)	-	(6,258)	4,485	(18,807)	(14,322)
Fund balances at 6 April 2023		50,538	-	50,538	46,053	18,807	64,860
Fund balances at 5 April 2024		44,280	-	44,280	50,538	-	50,538

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

BALANCE SHEET

AS AT 5 APRIL 2024

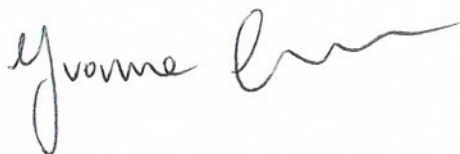
	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	60		-	
Cash at bank and in hand		51,966		50,549	
		<u>52,026</u>		<u>50,549</u>	
Creditors: amounts falling due within one year	10	(7,746)		(11)	
		<u></u>		<u></u>	
Net current assets			44,280		50,538
			<u></u>		<u></u>
Net assets excluding pension liability			44,280		50,538
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds			44,280		50,538
			<u></u>		<u></u>
			44,280		50,538
			<u></u>		<u></u>

The financial statements were approved by the trustees on 10 July 2024

Mrs Caroline Digney
Co Chair



Mrs Yvonne Curran
Co Chair



DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

Down Right Brilliant (Newry & Mourne Down's Syndrome Support Group) meets the definition of a public benefit entity under FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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 RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 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.

1.8 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.

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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations	21,743	29,923	51,666	19,624	500	20,124
	<u>21,743</u>	<u>29,923</u>	<u>51,666</u>	<u>19,624</u>	<u>500</u>	<u>20,124</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,497	13,713
	<u>9,497</u>	<u>13,713</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

5 Charitable activities

	Expenditure 2024 £	Expenditure 2023 £
Other Workshops	1,987	-
Youth Club and Summer Scheme	-	7,974
Venue Hire	10,074	7,080
Outings	8,424	8,430
Printing	241	-
Movement / Drama / Music	3,285	3,169
Equipment	551	356
Sundry Expenses	779	2,246
Wages	10,313	18,680
Training	560	-
Bank Charges	34	224
	<u>67,421</u>	<u>48,159</u>
Analysis by fund		
Unrestricted funds	37,498	28,852
Restricted funds	29,923	19,307
	<u>67,421</u>	<u>48,159</u>

6 Trustees

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

7 Employees

The average number of employees during the year was:

2024 Number	2023 Number
7	6
<u>7</u>	<u>6</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

7 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	24,102	18,680

8 Taxation

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

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	60	-

10 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		319	11
Deferred income	11	5,512	-
Trade creditors		1,885	-
Other creditors		30	-
		7,746	11

A liability of £319 (2023: £11) exists in respect of PAYE at the year end.

11 Deferred income

	2024 £	2023 £
Arising from Unspent Grants	5,512	-

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

11 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	5,512	-
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 6 April 2023	-	-
Resources deferred in the year	5,512	-
	<u> </u>	<u> </u>
Deferred income at 5 April 2024	5,512	-
	<u> </u>	<u> </u>

12 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			
	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
ABBIE	-	1,320	(1,320)	-
Trueman Trust	-	3,750	(3,750)	-
Northern Bank	-	2,403	(2,403)	-
Stafford Trust	-	3,000	(3,000)	-
Ulster Garden Villages	-	5,000	(5,000)	-
Other Grants	-	3,000	(3,000)	-
	-	1,450	(1,450)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	29,923	(29,923)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

13 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 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	50,538	31,240	(37,498)	44,280
	=====	=====	=====	=====
Previous year:	At 6 April 2022 £	Incoming resources £	Resources expended £	At 5 April 2023 £
General funds	46,053	33,337	(28,852)	50,538
	=====	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group)

Northern Ireland - Charity number 100736

Annual return

Charity registration number 100736

**DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME
SUPPORT GROUP)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Caroline Digney	
	Mrs Yvonne Curran	
	Mrs Marissa McShane	
	Mrs Joan McGuinness	
	Mrs Ciara Reilly	(Appointed 9 February 2024)
Charity number	100736	
Independent examiner	FPM Accountants Limited	
	Dromalane Mill	
	The Quays	
	Newry	
	Co. Down	
	Northern Ireland	
Bankers	BT35 8QS	
	Ulster Bank Business Banking	
	11-16 Donegall Square East	
	Belfast	
	Co. Antrim	
	Northern Ireland	
	BT1 5UB	

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

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Balance sheet	7
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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note note01 to the financial statements and comply with the charity's governing document, the Charities (Northern Ireland) Act 2008 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

The purpose of the Down Right Brilliant ("DRB") is:

- To establish and run a non-profit organisation in the Newry & Mourne area to encourage people with Down Syndrome to achieve their full potential
- To promote the integration of people with Down Syndrome within the local community
- To provide support and assistance to all parents of children with Down Syndrome
- To provide appropriate support and information to new parents of babies with Down Syndrome

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

Income for the year of £61,163 (2023: £33,837) was significantly higher than the previous year. DRB was able to increase fundraising activities, and apply for project specific grant funding.

At the year-end DRB had cash of £51,966 and is well-placed to continue with its charitable activities.

New parents and their families continue to join DRB and there are currently 65 members.

DRB continued with weekly classes in speech; drama; movement; cycling and numicon for its members and began occupational therapy based activity classes. DRB also operated its weekly youth club for Junior and Senior members and their siblings, with activities including arts and crafts, exercise, dance and film nights. DRB held its children's annual Summer Scheme for juniors and seniors with week long activities to promote health and wellbeing as well as fun trips and social activities, which included a visit to an outdoor activity centre and a well-being workshop.

Regular meetings were held for parents with a variety of speakers relevant to Down Syndrome. Furthermore, DRB organised well-being events for parents.

During the year DRB held two large events; a gala ball and a Christmas dinner.

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 at least six month's expenditure. The trustees considers 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Structure, governance and management

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

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

Mrs Karen Martin	(Resigned 9 February 2024)
Mrs Caroline Digney	
Mrs Yvonne Curran	
Mr Douglas Martin	(Resigned 9 February 2024)
Mrs Marissa McShane	
Mrs Joan McGuinness	
Mrs Ciara Reilly	(Appointed 9 February 2024)

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

Mrs Caroline Digney

Co Chair

Dated: 10 July 2024



Mrs Yvonne Curran

Co Chair

Dated: 10 July 2024



DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 5 APRIL 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We report to the trustees on our examination of the financial statements of Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group) (the charity) for the year ended 5 April 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 relevant legislation.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

We report in respect of my examination of the charity's financial statements.

Independent examiner's statement

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.

We 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

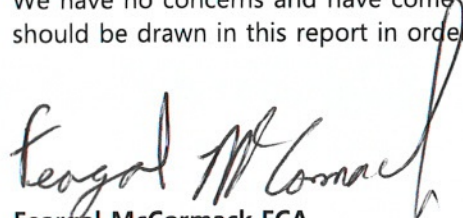
INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the charity; 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.

We 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.



Feargal McCormack FCA

For, and on behalf of,

FPM Accountants Limited

Chartered Accountants

Statutory Auditors

Dromalane Mill

The Quays

Newry

Co. Down

BT35 8QS

Northern Ireland

Dated: 10 July 2024

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

BALANCE SHEET

AS AT 5 APRIL 2024

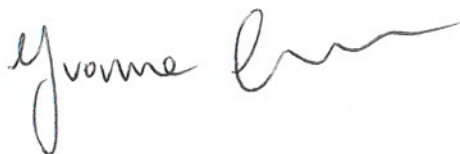
	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	60		-	
Cash at bank and in hand		51,966		50,549	
		<u>52,026</u>		<u>50,549</u>	
Creditors: amounts falling due within one year	10	(7,746)		(11)	
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Net current assets			44,280		50,538
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Unrestricted funds			44,280		50,538
			<u></u>		<u></u>
			44,280		50,538
			<u></u>		<u></u>

The financial statements were approved by the trustees on 10 July 2024

Mrs Caroline Digney
Co Chair



Mrs Yvonne Curran
Co Chair



DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

Down Right Brilliant (Newry & Mourne Down's Syndrome Support Group) meets the definition of a public benefit entity under FRS 102.

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The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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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.

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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.

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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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 RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 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.

1.8 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.

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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations	21,743	29,923	51,666	19,624	500	20,124
	<u>21,743</u>	<u>29,923</u>	<u>51,666</u>	<u>19,624</u>	<u>500</u>	<u>20,124</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,497	13,713
	<u>9,497</u>	<u>13,713</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

5 Charitable activities

	Expenditure 2024 £	Expenditure 2023 £
Other Workshops	1,987	-
Youth Club and Summer Scheme	-	7,974
Venue Hire	10,074	7,080
Outings	8,424	8,430
Printing	241	-
Movement / Drama / Music	3,285	3,169
Equipment	551	356
Sundry Expenses	779	2,246
Wages	10,313	18,680
Training	560	-
Bank Charges	34	224
	<u>67,421</u>	<u>48,159</u>
Analysis by fund		
Unrestricted funds	37,498	28,852
Restricted funds	29,923	19,307
	<u>67,421</u>	<u>48,159</u>

6 Trustees

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

7 Employees

The average number of employees during the year was:

2024 Number	2023 Number
7	6
<u>7</u>	<u>6</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

7 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	24,102	18,680

8 Taxation

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

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	60	-

10 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		319	11
Deferred income	11	5,512	-
Trade creditors		1,885	-
Other creditors		30	-
		7,746	11

A liability of £319 (2023: £11) exists in respect of PAYE at the year end.

11 Deferred income

	2024 £	2023 £
Arising from Unspent Grants	5,512	-

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

11 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	5,512	-
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 6 April 2023	-	-
Resources deferred in the year	5,512	-
	<u> </u>	<u> </u>
Deferred income at 5 April 2024	5,512	-
	<u> </u>	<u> </u>

12 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			
	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
ABBIE	-	1,320	(1,320)	-
Trueman Trust	-	3,750	(3,750)	-
Northern Bank	-	2,403	(2,403)	-
Stafford Trust	-	3,000	(3,000)	-
Ulster Garden Villages	-	5,000	(5,000)	-
Other Grants	-	3,000	(3,000)	-
	-	1,450	(1,450)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	29,923	(29,923)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

13 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 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	50,538	31,240	(37,498)	44,280
	=====	=====	=====	=====
Previous year:	At 6 April 2022 £	Incoming resources £	Resources expended £	At 5 April 2023 £
General funds	46,053	33,337	(28,852)	50,538
	=====	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity Registration No. 100736

**DOWN RIGHT BRILLIANT (NEWRY AND MOURNE
DOWN'S SYNDROME SUPPORT GROUP)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 5 APRIL 2023

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Karen Martin Mrs Caroline Digney Mrs Yvonne Curran Mr Douglas Martin Mrs Marissa McShane	(Appointed 20 October 2022)
	Mrs Joan McGuinness	
Charity number	100736	
Independent examiner	FPM Accountants Limited Dromalane Mill The Quays Newry Co. Down Northern Ireland BT35 8QS	
Bankers	Ulster Bank Business Banking 11-16 Donegall Square East Belfast Co. Antrim Northern Ireland BT1 5UB	

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

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Statement of financial activities	5
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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report and financial statements for the year ended 5 April 2023.

Objectives and activities

The purpose of the Down Right Brilliant ("DRB") is:

- To establish and run a non-profit organisation in the Newry & Mourne area to encourage people with Down Syndrome to achieve their full potential
- To promote the integration of people with Down Syndrome within the local community
- To provide support and assistance to all parents of children with Down Syndrome
- To provide appropriate support and information to new parents of babies with Down Syndrome

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

Income for the year of £33,837 (2022: £13,799) was significantly higher than the previous year. DRB was able to increase fundraising activities, following the pandemic-related restrictions of the previous two financial years.

At the year-end DRB had cash of £50,549 and is well-placed to continue with its charitable activities.

New parents and their families continue to join DRB and there are currently 60 members.

DRB continued with weekly speech and drama classes for its members. DRB also operated its weekly youth club for Junior and Senior members and their siblings, with activities including arts and crafts, exercise, dance and film nights. Furthermore, DRB held its children's Summer Scheme which included a visit to an outdoor activity centre and a well-being workshop.

Regular meetings were held for parents with a variety of speakers relevant to Down Syndrome. Furthermore, DRB organised well-being events for parents.

During the year DRB held three large events; a gala ball, a Christmas dinner and a fashion show.

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 considers 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Structure, governance and management

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

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

Mrs Karen Martin

Mrs Caroline Digney

Mrs Yvonne Curran

Mr Douglas Martin

Mrs Marissa McShane

(Appointed 20 October 2022)

Mrs Joan McGuinness

Mrs Mary McAleenan

(Resigned 20 October 2022)

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



Mrs Yvonne Curran

Trustee

Dated: 18 October 2023

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We report to the trustees on our examination of the financial statements of Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group) (the charity) for the year ended 5 April 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 relevant legislation.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

We report in respect of my examination of the charity's financial statements.

Independent examiner's statement

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.

We 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.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

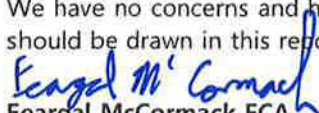
DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

- 1 Accounting records were not kept in respect of the charity; 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.

We 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.


Feargal McCormack FCA

For, and on behalf of,

FPM Accountants Limited

Chartered Accountants

Statutory Auditors

Dromalane Mill

The Quays

Newry

Co. Down

BT35 8QS

Northern Ireland

Dated: 18 October 2023

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	19,624	500	20,124	13,799	-	13,799
Other trading activities	4	13,713	-	13,713	-	-	-
Total income		33,337	500	33,837	13,799	-	13,799
Expenditure on:							
Charitable activities	5	28,853	19,307	48,160	16,583	1,955	18,538
Gross transfers between funds		-	-	-	(17,242)	17,242	-
Net movement in funds		4,484	(18,807)	14,323	(20,026)	15,287	(4,739)
Fund balances at 6 April 2022		46,054	18,807	64,861	66,080	3,520	69,600
Fund balances at 5 April 2023		50,538	-	50,538	46,054	18,807	64,861

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

All income and expenditure derive from continuing activities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		50,549		65,110	
Creditors: amounts falling due within one year	8	(11)		(249)	
Net current assets			50,538		64,861
Income funds					
Restricted funds	9		-	18,807	
Unrestricted funds			50,538	46,054	
			50,538	64,861	

The financial statements were approved by the Trustees on 18 October 2023



Mrs Yvonne Curran
Trustee

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Down Right Brilliant (Newry & Mourne Down's Syndrome Support Group) meets the definition of a public benefit entity under FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.7 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.

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	Restricted funds	Total	Unrestricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations	19,624	500	20,124	13,719	13,719
Donated goods and services	-	-	-	80	80
	<u>19,624</u>	<u>500</u>	<u>20,124</u>	<u>13,799</u>	<u>13,799</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

4 Other trading activities

	Unrestricted funds	Total
	2023	2022
	£	£
Fundraising events	13,713	-

5 Charitable activities

	Expenditure	Expenditure
	2023	2022
	£	£
Speech Therapy	570	-
Drama	2,599	-
Other Activities	7,975	546
Room Hire	7,080	1,894
Outings	8,430	6,670
Equipment	356	331
Sundry Expenses	2,246	3,497
Wages	18,680	5,460
Bank Charges	224	140
	48,160	18,538
Analysis by fund		
Unrestricted funds	28,853	16,583
Restricted funds	19,307	1,955
	48,160	18,538

6 Trustees

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

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

7 Employees

The average number of employees during the year was:

	2023 Number	2022 Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	18,680	5,460
	<u>18,680</u>	<u>5,460</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	11	249
	<u>11</u>	<u>249</u>

A liability of £11 (2022: £249) exists in respect of PAYE at the year end.

9 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:

	Balance at 6 April 2022 £	Movement in funds		Balance at 5 April 2023 £
		Incoming resources £	Resources expended £	
Lightbody Foundation	7,139	-	7,139	-
The Community Foundation	1,565	-	1,565	-
Garfield Weston	588	-	588	-
Awards for All	9,515	-	9,515	-
Warrenpoint Port	-	500	500	-
	<u>18,807</u>	<u>500</u>	<u>19,307</u>	<u>-</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

10 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 5 April 2023 are represented by:						
Current assets/(liabilities)	46,054	18,807	50,538	66,080	3,520	64,861
	<u>46,054</u>	<u>18,807</u>	<u>50,538</u>	<u>66,080</u>	<u>3,520</u>	<u>64,861</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group)

Northern Ireland - Charity number 100736

Annual report

Annual Report 2022 - 2023

Chairperson's Report

The purpose of the Down Right Brilliant ("DRB") is:

- To establish and run a non-profit organisation in the Newry & Mourne area to encourage people with Down Syndrome to achieve their full potential
- To promote the integration of people with Down Syndrome within the local community
- To provide support and assistance to all parents of children with Down Syndrome
- To provide appropriate support and information to new parents of babies with Down Syndrome

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

Income for the year of £33,838 (2022: £13,799) was significantly higher than the previous year. DRB was able to increase fundraising activities, following the pandemic-related restrictions of the previous two financial years.

At the year-end DRB had cash of £50,549 and is well-placed to continue with its charitable activities.

New parents and their families continue to join DRB and there are currently 60 members.

DRB continued with weekly speech and drama classes for its members. DRB also operated its weekly youth club for Junior and Senior members and their siblings, with activities including arts and crafts, exercise, dance and film nights. Furthermore, DRB held its children's Summer Scheme which included a visit to an outdoor activity centre and a well-being workshop.

Regular meetings were held for parents with a variety of speakers relevant to Down Syndrome. Furthermore, DRB organised well-being events for parents.

During the year DRB held three large events; a gala ball, a Christmas dinner and a fashion show.

Financial Accounts for the year ended 5th April 2023

Income	33,838
Outings	8,430
Drama	2,599
Speech Therapy	570
Other Activities	7,975
Room Hire	7,080
Wages	18,680
Equipment	356
Sundry Expenses	2,246
Bank charges	247
Exchange	(23)
Expenditure	48,160
Net Income / (Expenditure)	(14,322)
Cash at bank and in hand	50,549

Committee Members

Yvonne Curran (Chairperson)
Karen Martin (Treasurer)
Caroline Digney (Co- Chairperson)
Douglas Martin
Joan McGuinness
Marissa McShane (appointed 20 October 2022)
Mary McAleenan (secretary, resigned 20 October 2022)

Yvonne Curran, Chairperson
2023

Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group)

Northern Ireland - Charity number 100736

Annual return

Charity Registration No. 100736

**DOWN RIGHT BRILLIANT (NEWRY AND MOURNE
DOWN'S SYNDROME SUPPORT GROUP)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 5 APRIL 2023

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Karen Martin Mrs Caroline Digney Mrs Yvonne Curran Mr Douglas Martin Mrs Marissa McShane	(Appointed 20 October 2022)
	Mrs Joan McGuinness	
Charity number	100736	
Independent examiner	FPM Accountants Limited Dromalane Mill The Quays Newry Co. Down Northern Ireland BT35 8QS	
Bankers	Ulster Bank Business Banking 11-16 Donegall Square East Belfast Co. Antrim Northern Ireland BT1 5UB	

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

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DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report and financial statements for the year ended 5 April 2023.

Objectives and activities

The purpose of the Down Right Brilliant ("DRB") is:

- To establish and run a non-profit organisation in the Newry & Mourne area to encourage people with Down Syndrome to achieve their full potential
- To promote the integration of people with Down Syndrome within the local community
- To provide support and assistance to all parents of children with Down Syndrome
- To provide appropriate support and information to new parents of babies with Down Syndrome

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

Income for the year of £33,837 (2022: £13,799) was significantly higher than the previous year. DRB was able to increase fundraising activities, following the pandemic-related restrictions of the previous two financial years.

At the year-end DRB had cash of £50,549 and is well-placed to continue with its charitable activities.

New parents and their families continue to join DRB and there are currently 60 members.

DRB continued with weekly speech and drama classes for its members. DRB also operated its weekly youth club for Junior and Senior members and their siblings, with activities including arts and crafts, exercise, dance and film nights. Furthermore, DRB held its children's Summer Scheme which included a visit to an outdoor activity centre and a well-being workshop.

Regular meetings were held for parents with a variety of speakers relevant to Down Syndrome. Furthermore, DRB organised well-being events for parents.

During the year DRB held three large events; a gala ball, a Christmas dinner and a fashion show.

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 considers 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Structure, governance and management

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit, to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

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

Mrs Karen Martin

Mrs Caroline Digney

Mrs Yvonne Curran

Mr Douglas Martin

Mrs Marissa McShane

(Appointed 20 October 2022)

Mrs Joan McGuinness

Mrs Mary McAleenan

(Resigned 20 October 2022)

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



Mrs Yvonne Curran

Trustee

Dated: 18 October 2023

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

We report to the trustees on our examination of the financial statements of Down Right Brilliant (Newry and Mourne Down's Syndrome Support Group) (the charity) for the year ended 5 April 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 relevant legislation.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

We report in respect of my examination of the charity's financial statements.

Independent examiner's statement

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.

We 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.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

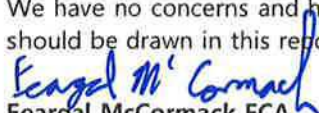
DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

- 1 Accounting records were not kept in respect of the charity; 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.

We 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.


Feargal McCormack FCA

For, and on behalf of,

FPM Accountants Limited

Chartered Accountants

Statutory Auditors

Dromalane Mill

The Quays

Newry

Co. Down

BT35 8QS

Northern Ireland

Dated: 18 October 2023

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	19,624	500	20,124	13,799	-	13,799
Other trading activities	4	13,713	-	13,713	-	-	-
Total income		33,337	500	33,837	13,799	-	13,799
Expenditure on:							
Charitable activities	5	28,853	19,307	48,160	16,583	1,955	18,538
Gross transfers between funds		-	-	-	(17,242)	17,242	-
Net movement in funds		4,484	(18,807)	14,323	(20,026)	15,287	(4,739)
Fund balances at 6 April 2022		46,054	18,807	64,861	66,080	3,520	69,600
Fund balances at 5 April 2023		50,538	-	50,538	46,054	18,807	64,861

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

All income and expenditure derive from continuing activities.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		50,549		65,110	
Creditors: amounts falling due within one year	8	(11)		(249)	
Net current assets			50,538		64,861
Income funds					
Restricted funds	9		-	18,807	
Unrestricted funds			50,538	46,054	
			50,538	64,861	

The financial statements were approved by the Trustees on 18 October 2023



Mrs Yvonne Curran
Trustee

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Down Right Brilliant (Newry & Mourne Down's Syndrome Support Group) meets the definition of a public benefit entity under FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.7 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.

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	Restricted funds	Total	Unrestricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations	19,624	500	20,124	13,719	13,719
Donated goods and services	-	-	-	80	80
	<u>19,624</u>	<u>500</u>	<u>20,124</u>	<u>13,799</u>	<u>13,799</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

4 Other trading activities

	Unrestricted funds	Total
	2023	2022
	£	£
Fundraising events	13,713	-

5 Charitable activities

	Expenditure	Expenditure
	2023	2022
	£	£
Speech Therapy	570	-
Drama	2,599	-
Other Activities	7,975	546
Room Hire	7,080	1,894
Outings	8,430	6,670
Equipment	356	331
Sundry Expenses	2,246	3,497
Wages	18,680	5,460
Bank Charges	224	140
	48,160	18,538
Analysis by fund		
Unrestricted funds	28,853	16,583
Restricted funds	19,307	1,955
	48,160	18,538

6 Trustees

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

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

7 Employees

The average number of employees during the year was:

	2023 Number	2022 Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2023 £	2022 £
Wages and salaries	18,680	5,460
	<u>18,680</u>	<u>5,460</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	11	249
	<u>11</u>	<u>249</u>

A liability of £11 (2022: £249) exists in respect of PAYE at the year end.

9 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:

	Balance at 6 April 2022 £	Movement in funds		Balance at 5 April 2023 £
		Incoming resources £	Resources expended £	
Lightbody Foundation	7,139	-	7,139	-
The Community Foundation	1,565	-	1,565	-
Garfield Weston	588	-	588	-
Awards for All	9,515	-	9,515	-
Warrenpoint Port	-	500	500	-
	<u>18,807</u>	<u>500</u>	<u>19,307</u>	<u>-</u>

DOWN RIGHT BRILLIANT (NEWRY AND MOURNE DOWN'S SYNDROME SUPPORT GROUP)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

10 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 5 April 2023 are represented by:						
Current assets/(liabilities)	46,054	18,807	50,538	66,080	3,520	64,861
	<u>46,054</u>	<u>18,807</u>	<u>50,538</u>	<u>66,080</u>	<u>3,520</u>	<u>64,861</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).