

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 2023 £	Expenditure 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
	<u>48,160</u>	<u>18,538</u>
Analysis by fund		
Unrestricted funds	28,853	16,583
Restricted funds	19,307	1,955
	<u>48,160</u>	<u>18,538</u>

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).