

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)

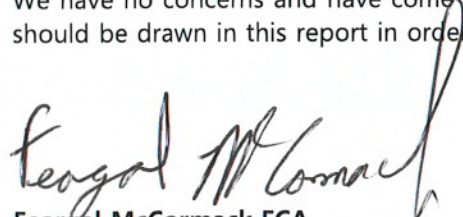
INDEPENDENT EXAMINER'S REPORT (CONTINUED)

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

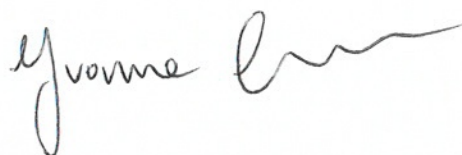
	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	60		-	
Cash at bank and in hand		51,966		50,549	
		<u>52,026</u>		<u>50,549</u>	
Creditors: amounts falling due within one year	10	(7,746)		(11)	
		<u></u>		<u></u>	
Net current assets			44,280		50,538
			<u></u>		<u></u>
Net assets excluding pension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