

Down's & Proud

Northern Ireland · Charity number 101356

Details

Status Received

Registered 2015-02-02

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 11 Fox's Glen
Lurgan
Craigavon
County Armagh
BT67 9er
BT67 9ER

Phone 07841847346

Email aine@downsandproud.com

Website www.downsandproud.com

Activities

Purposes: OBJECTS To create and develop the conditions which will enable people with Down's syndrome to attain their full potential and to undertake any other charitable activities in connection with Down's syndrome in the Lurgan area.

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

How the charity works:

Counselling/support,Cross-border/cross-community,Disability,Education/training,General charitable purposes

Who the charity helps: Children (5-13 year olds),Learning disabilities,Preschool (0-5 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£40,697	£36,262	£0	0

Trustees

Name	Role	Appointed
Aine Beatty		
Anne Mcalinden		
Catherine Heaney		
Jacqueline Bunting		

Down's & Proud

Northern Ireland - Charity number 101356

Accounts

CHARITY REGISTRATION NUMBER: 101356

Down's & Proud
Unaudited Financial Statements
31 January 2025

HENRY MURRAY & COMPANY LTD.

Chartered accountants
23 Church Place,
Lurgan,
Co. Armagh.
N. Ireland
BT66 6EY

Down's & Proud

Financial Statements

Year ended 31 January 2025

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Down's & Proud

Trustees' Annual Report

Year ended 31 January 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2025.

Reference and administrative details

Registered charity name Down's & Proud

Charity registration number 101356

Principal office 11 Fox's Glen
Lurgan
Craigavon
Co Armagh
BT67 9ER

The trustees

Mrs Aine Beatty
Miss A McAlinden
Mrs C Heaney
Mrs J Bunting

Independent examiner Mr Paul McGrane
23 Church Place,
Lurgan,
Co. Armagh.
N. Ireland
BT66 6EY

Structure, governance and management

Down's and Proud was registered as a charity by the Charity Commission of Northern Ireland on the 2nd February 2015.

Four trustees were appointed to manage the charity.

Down's & Proud

Trustees' Annual Report *(continued)*

Year ended 31 January 2025

Objectives and activities

To create and develop the conditions which will enable people with Down's syndrome to attain their full potential and to undertake any other charitable activities in connection with Down's syndrome in the Lurgan area.

Down's & Proud is a public benefit as it enhances the lives of people with Down's syndrome and their families primarily in the Lurgan area but is also available to anyone throughout Northern Ireland via our website and telephone contact. It helps our children build friendships and allows them to grow up together. We run a 2 week annual Summer Scheme for all of the children in the group and hire qualified assistants to look after the children to ensure their safety requirements are fully met. We provide all aspects of support for our children and their families as and when required. We want to make sure the parents are happy and that they have adequate support and information to help with decisions they may face throughout their child's education and beyond. We also provide financial assistance for various reasons, for example educational aids and speech programs. We have recently started our own Tell Tales Speech Club. We have symbol qualified 3 co-workers which under the guidance of a speech therapist hold weekly speech sessions for the children in Down's & Proud. This gives the children the extra help that they need with their speech and also encourages friendships within the group. We aim to provide support and a listening ear for those who want to share their thoughts and experiences. Down's & Proud aims to raise awareness for Down's syndrome, as the more people are aware and educated about the condition, the easier it will be on our children. These benefits are demonstrated through positive feedback from parents and families and the actual improvements in the capabilities of the children who are involved in the group. There is no harm or private benefit flowing from the purposes.

Achievements and performance

We have achieved so much throughout the year. We have ongoing Tell Tales Speech Clubs on a weekly basis which has improved the children's speech and signage dramatically. We ran a very successful two-week Summer Scheme that allowed both respite care for the parents and also learning and development for all of the children. The children got to go on several trips throughout the two weeks as well as participating in many external entertainment programmes that we hire into the Summer Scheme. We split the activities so that we had activities for the younger toddlers and babies such as Blossom Mindfulness and Playaway NI and other activities for the older children e. g. bowling, sports development and going to the cinema. We also had joint activities and entertainment such as Wee Wonders, Fit Mind Coach and Music Therapy Sessions. We continued with Football Camp for all our members. The children attended weekly training sessions for which the Down's & Proud football team took part in a football tournament in Newry. We also have weekly Singing Sessions which the children enjoy so much. We had a Christmas Singing Showcase in St. Peters Church which hundreds of people attended. It was a great day all round. We have worked hard this year at creating awareness by holding fundraising events during the year and publicising these events and publicising this via social media. We also create great awareness by issuing promotional clothing and merchandise. Our main achievement throughout the year has been the happiness of our children and their families.

Financial review

During the financial year the charity had a surplus of £4,435. (2024: £(2,988)).

At the end of the financial year the charity had assets of £41,434 (2024:£35,463) and liabilities of £2,256 (2024:£720).

Down's & Proud

Trustees' Annual Report *(continued)*

Year ended 31 January 2025

The trustees' annual report was approved on 4 December 2025 and signed on behalf of the board of trustees by:

Mrs Aine Beatty
Trustee

Down's & Proud

Independent Examiner's Report to the Trustees of Down's & Proud

Year ended 31 January 2025

I report to the trustees on my examination of the financial statements of Down's & Proud ('the charity') for the year ended 31 January 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 the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr Paul McGrane
Independent Examiner

23 Church Place,
Lurgan,
Co. Armagh.
N. Ireland
BT66 6EY

Down's & Proud

Statement of Financial Activities

Year ended 31 January 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	22,560	22,560	12,121
Charitable activities	5	18,137	18,137	19,983
Total income		<u>40,697</u>	<u>40,697</u>	<u>32,104</u>
Expenditure				
Expenditure on charitable activities	6,7	36,262	36,262	35,092
Total expenditure		<u>36,262</u>	<u>36,262</u>	<u>35,092</u>
Net income/(expenditure) and net movement in funds		<u>4,435</u>	<u>4,435</u>	<u>(2,988)</u>
Reconciliation of funds				
Total funds brought forward		34,743	34,743	37,731
Total funds carried forward		<u>39,178</u>	<u>39,178</u>	<u>34,743</u>

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

The notes on pages 8 to 12 form part of these financial statements.

Down's & Proud

Statement of Financial Position

31 January 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		41,434	35,463
Creditors: amounts falling due within one year	11	<u>2,256</u>	<u>720</u>
Net current assets		<u>39,178</u>	<u>34,743</u>
Total assets less current liabilities		<u>39,178</u>	<u>34,743</u>
Net assets		<u>39,178</u>	<u>34,743</u>
Funds of the charity			
Unrestricted funds		<u>39,178</u>	<u>34,743</u>
Total charity funds	12	<u>39,178</u>	<u>34,743</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2025, and are signed on behalf of the board by:

Mrs Aine Beatty
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Down's & Proud

Statement of Cash Flows

Year ended 31 January 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	4,435	(2,988)
<i>Adjustments for:</i>		
Interest payable and similar charges	548	173
Accrued expenses	1,536	720
Cash generated from operations	6,519	(2,095)
Interest paid	(548)	(173)
Net cash from/(used in) operating activities	<u>5,971</u>	<u>(2,268)</u>
Net increase/(decrease) in cash and cash equivalents	5,971	(2,268)
Cash and cash equivalents at beginning of year	<u>35,463</u>	<u>37,512</u>
Cash and cash equivalents at end of year	<u>41,434</u>	<u>35,463</u>

The notes on pages 8 to 12 form part of these financial statements.

Down's & Proud

Notes to the Financial Statements

Year ended 31 January 2025

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 11 Fox's Glen, Lurgan, Co Armagh, BT67 9ER, N Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	22,560	22,560	12,121	12,121

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Ancillary trades	18,137	18,137	–	–
Income from charitable activities	–	–	50	50
Fundraising Events	–	–	19,933	19,933
	<u>18,137</u>	<u>18,137</u>	<u>19,983</u>	<u>19,983</u>

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activity	34,178	34,178	34,199	34,199
Support costs	2,084	2,084	893	893
	<u>36,262</u>	<u>36,262</u>	<u>35,092</u>	<u>35,092</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activity	34,178	–	34,178	34,199
Governance costs	–	2,084	2,084	893
	<u>34,178</u>	<u>2,084</u>	<u>36,262</u>	<u>35,092</u>

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>720</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>17,755</u>	<u>17,110</u>

The average head count of employees during the year was 12 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>2,256</u>	<u>720</u>

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

12. Analysis of charitable funds

Unrestricted funds

	At 1 February 20 24	Income £	Expenditure £	At 31 January 2 025 £
General funds	34,743	40,697	(36,262)	39,178

	At 1 February 20 23	Income £	Expenditure £	At 31 January 20 24 £
General funds	37,731	32,104	(35,092)	34,743

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	41,434	41,434
Creditors less than 1 year	(2,256)	(2,256)
Net assets	39,178	39,178

	Unrestricted Funds £	Total Funds 2024 £
Current assets	35,463	35,463
Creditors less than 1 year	(720)	(720)
Net assets	34,743	34,743

14. Analysis of changes in net debt

	At 1 Feb 2024 £	Cash flows £	At 31 Jan 2025 £
Cash at bank and in hand	35,463	5,971	41,434

Down's & Proud

Northern Ireland - Charity number 101356

Accounts

Downs and Proud

Charity No. NI00075

Trustees' Report and Unaudited Accounts

31 January 2024

Downs and Proud
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**Downs and Proud
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 January 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. NI00075

Principal Office

11 Fox's Glen
Lurgan
Co. Armagh
Northern Ireland
BT67 9ER

Trustees

The following trustees served during the year:

A. Beatty
J. Bunting
C. Heaney
A. McAlinden

Accountants

Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh
BT66 6DD

Bankers

Danske Bank
P.O. Box 183
Donegall Square Wes
Belfast
Northern Ireland
BT1 6JS

OBJECTIVES AND ACTIVITIES

To create and develop the conditions which will enable people with Down's syndrome to attain their full potential and to undertake any other charitable activities in connection with Down's syndrome in the Lurgan area.

Downs and Proud Trustees Annual Report

Down's & Proud is a public benefit as it enhances the lives of people with Down's syndrome and their families primarily in the Lurgan area but it is also available to anyone in Northern Ireland via our social media pages and telephone contact. It helps our children build friendships and allows them to grow up together. We run an annual Summer Scheme for all of the children in our group and hire qualified assistants to look after the children to ensure their safety requirements are fully met. We provide all aspects of support for our children and their families as and when required. We want to make sure the parents are happy and have adequate support and information to help with decisions they may face throughout their child's education and beyond. We also provide financial assistance for various reasons for example educational aides and speech programs. We have our own weekly Tell Takes Speech Club. We have 3 qualified co-workers which under the guidance of a speech therapist hold weekly speech sessions for the children in Down's & Proud. This gives the children the extra help they need with their speech and also encourages friendships within the group. We aim to provide support and a listening ear for those who want to share their thoughts and experiences.

Down's & Proud aim to raise awareness of Down's syndrome, as the more people are aware and educated about the condition, the easier it will be on our children. These benefits are demonstrated through positive feedback from parents and families and the actual improvements in the capabilities of children who are involved in the group. There is no harm or private benefit flowing from the purposes.

ACHIEVEMENTS AND PERFORMANCE

We have achieved so much throughout the year. We have ongoing Speech Clubs on a weekly basis which has improved the children's speech and signage dramatically. We ran a very successful two-week Summer Scheme that allowed both respite care for the parents and also learning and development for all of the children. The children got to go on several trips throughout the two weeks as well as participating in many external entertainment programmes that we hire into the Summer Scheme. We split the activities so that we had activities for the younger toddlers and babies such as Blossom Mindfulness and Playaway NI and other activities for the older children e. g. football golf, Bowling and sports games. We also had joint activities and entertainment such as Wee Wonders, Fit Mind Coach and Music Therapy Sessions. We continued with Football Camp for all our members. The children attended weekly training sessions for which the Down's & Proud football team took part in football tournaments in Newry and Derry which involved teams with disabilities from all over. We also held a tournament this year at South Lakes Leisure Centre welcoming teams from Newry and Derry. It was a very successful day. We also have weekly Singing Sessions which the children enjoy so much. We had a Christmas Singing Showcase in St. Peters Church which hundreds of people attended. It was a great day all round. We have worked hard this year at creating awareness by holding fundraising events during the year and publicising these events and publicising this via social media. We also create great awareness by issuing promotional clothing and merchandise. Our main achievement throughout the year has been the happiness of our children and their families.

FINANCIAL REVIEW

Reserves remain healthy. However, this year saw a deficit of expenditure over income of £2988, and whilst it is relieving to have left the disappointing results of last year behind, there is a determination to return the charity to profit as soon as possible. Covid-19 and the Cost of Living Crisis have resulted in greater challenges in the charity sector.

The charity's policy is to hold reserves in order to continue with its aims in future periods if financial uncertainty or significant decreases in income should occur.

There are no foreseen uncertainties at the year end. Reserves remain healthy at £34,743 as at 31/01/2024.

**Downs and Proud
Trustees Annual Report**

Down's & Proud work hard to raise enough funds to allow the various activities, education clubs, summer scheme and purchases of educational aides to occur. Being able to spend the funds on items that aid our children to reach their potential means we are meeting our objective.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



A. Beatty
Trustee

30 October 2024

**Downs and Proud
Independent Examiners Report**

Independent Examiner's Report to the trustees of Downs and Proud

I report to the trustees on my examination of the financial statements of Downs and Proud for the year ended 31 January 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Raymond McCann FCCA
Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh

BT66 6DD
30 October 2024

Downs and Proud
Statement of Financial Activities
for the year ended 31 January 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	32,053	32,053	9,150
Charitable activities	4	50	50	50
Total		32,103	32,103	9,200
Expenditure on:				
Raising funds	5	17,089	17,089	17,078
Other	6	18,002	18,002	19,260
Total		35,091	35,091	36,338
Net gains on investments		-	-	-
Net expenditure		(2,988)	(2,988)	(27,138)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(2,988)	(2,988)	(27,138)
Other gains and losses				
Net movement in funds		(2,988)	(2,988)	(27,138)
Reconciliation of funds:				
Total funds brought forward		37,731	37,731	64,869
Total funds carried forward		34,743	34,743	37,731

Downs and Proud
Balance Sheet
at 31 January 2024

Charity No. NI00075

	2024	2023
	£	£
Current assets		
Cash at bank and in hand	35,463	38,571
	<u>35,463</u>	<u>38,571</u>
Net current assets	35,463	38,571
Total assets less current liabilities	35,463	38,571
Creditors: Amounts falling due after more than one year	8 (720)	(840)
Net assets excluding pension asset or liability	<u>34,743</u>	<u>37,731</u>
Total net assets	<u><u>34,743</u></u>	<u><u>37,731</u></u>
The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	34,743	37,731
	<u>34,743</u>	<u>37,731</u>
Reserves	9	
Total funds	<u><u>34,743</u></u>	<u><u>37,731</u></u>

Approved by the trustees on 30 October 2024

And signed on their behalf by:

A. Beatty
Trustee
30 October 2024

Downs and Proud
Notes to the Accounts

for the year ended 31 January 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Downs and Proud
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Downs and Proud
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
	£	£
Income and endowments from:		
Donations and legacies	9,150	9,150
Charitable activities	50	50
Total	<u>9,200</u>	<u>9,200</u>
Expenditure on:		
Raising funds	17,078	17,078
Other	19,260	19,260
Total	<u>36,338</u>	<u>36,338</u>
Net income	<u>(27,138)</u>	<u>(27,138)</u>
Net income before other gains/(losses)	<u>(27,138)</u>	<u>(27,138)</u>
Other gains and losses:		
Net movement in funds	<u>(27,138)</u>	<u>(27,138)</u>
Reconciliation of funds:		
Total funds brought forward	64,869	64,869
Total funds carried forward	<u><u>37,731</u></u>	<u><u>37,731</u></u>

3 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
32,053	32,053	9,150
<u>32,053</u>	<u>32,053</u>	<u>9,150</u>

4 Income from charitable activities

Unrestricted	Total 2024	Total 2023
£	£	£
-	-	50
50	50	-
<u>50</u>	<u>50</u>	<u>50</u>

Downs and Proud
Notes to the Accounts

5 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>	17,089	17,089	17,078
	<u>17,089</u>	<u>17,089</u>	<u>17,078</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank loan and overdraft interest payable	172	172	153
Employee costs	17,110	17,110	18,217
General administrative costs	-	-	50
Legal and professional costs	720	720	840
	<u>18,002</u>	<u>18,002</u>	<u>19,260</u>

7 Staff costs

	2024	2023
Salaries and wages	17,110	18,217
	<u>17,110</u>	<u>18,217</u>

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Accruals	720	840
	<u>720</u>	<u>840</u>

9 Movement in funds

	At 1 February 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	37,731	32,103	(35,091)	34,743
Total funds	<u>37,731</u>	<u>32,103</u>	<u>(35,091)</u>	<u>34,743</u>

Downs and Proud
Notes to the Accounts

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	25,463	10,000	35,463
Creditors due in more than one year and provisions	-	(720)	(720)
	<u>25,463</u>	<u>9,280</u>	<u>34,743</u>

11 Reconciliation of net debt

	At 1 February 2023	Cash flows	At 31 January 2024
	£	£	£
Cash and cash equivalents	38,571	(3,108)	35,463
	<u>38,571</u>	<u>(3,108)</u>	<u>35,463</u>
Net debt	<u>38,571</u>	<u>(3,108)</u>	<u>35,463</u>

Downs and Proud
Statement of Cash flows
for the year ended 31 January 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(2,988)	(27,138)
Adjustments for:		
(Decrease)/Increase in trade and other payables	(120)	840
Net cash used in operating activities	<u>(3,108)</u>	<u>(26,298)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(3,108)	(26,298)
Cash and cash equivalents at the beginning of the year	38,571	64,869
Cash and cash equivalents at the end of the year	<u>35,463</u>	<u>38,571</u>
Components of cash and cash equivalents		
Cash and bank balances	35,463	38,571
	<u>35,463</u>	<u>38,571</u>

Downs and Proud
Detailed Statement of Financial Activities
for the year ended 31 January 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	32,053	32,053	9,150
	<u>32,053</u>	<u>32,053</u>	<u>9,150</u>
Charitable activities	-	-	50
	50	50	-
	<u>50</u>	<u>50</u>	<u>50</u>
Total income and endowments	32,103	32,103	9,200
Expenditure on:			
Costs of generating donations and legacies	17,089	17,089	17,078
	<u>17,089</u>	<u>17,089</u>	<u>17,078</u>
Total of expenditure on raising funds	17,089	17,089	17,078
Other expenditure			
Bank loan and overdraft interest payable	172	172	153
	<u>172</u>	<u>172</u>	<u>153</u>
Employee costs			
Salaries/wages	17,110	17,110	18,217
	<u>17,110</u>	<u>17,110</u>	<u>18,217</u>
General administrative costs, including depreciation and amortisation			
Stationery and printing	-	-	50
	<u>-</u>	<u>-</u>	<u>50</u>
Legal and professional costs			
Accountancy and bookkeeping	720	720	840
	<u>720</u>	<u>720</u>	<u>840</u>
Total of expenditure of other costs	18,002	18,002	19,260
Total expenditure	35,091	35,091	36,338
Net gains on investments	-	-	-
	<u>(2,988)</u>	<u>(2,988)</u>	<u>(27,138)</u>
Net expenditure	(2,988)	(2,988)	(27,138)
Net expenditure before other gains/(losses)	(2,988)	(2,988)	(27,138)

Downs and Proud
Detailed Statement of Financial Activities

Other Gains	-	-	-
Net movement in funds	<u>(2,988)</u>	<u>(2,988)</u>	<u>(27,138)</u>
Reconciliation of funds:			
Total funds brought forward	37,731	37,731	64,869
Total funds carried forward	<u>34,743</u>	<u>34,743</u>	<u>37,731</u>

Down's & Proud

Northern Ireland - Charity number 101356

Annual report

**Downs and Proud
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 January 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. NI00075

Principal Office

11 Fox's Glen
Lurgan
Co. Armagh
Northern Ireland
BT67 9ER

Trustees

The following trustees served during the year:

A. Beatty
J. Bunting
C. Heaney
A. McAlinden

Accountants

Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh
BT66 6DD

Bankers

Danske Bank
P.O. Box 183
Donegall Square Wes
Belfast
Northern Ireland
BT1 6JS

OBJECTIVES AND ACTIVITIES

To create and develop the conditions which will enable people with Down's syndrome to attain their full potential and to undertake any other charitable activities in connection with Down's syndrome in the Lurgan area.

Downs and Proud Trustees Annual Report

Down's & Proud is a public benefit as it enhances the lives of people with Down's syndrome and their families primarily in the Lurgan area but it is also available to anyone in Northern Ireland via our social media pages and telephone contact. It helps our children build friendships and allows them to grow up together. We run an annual Summer Scheme for all of the children in our group and hire qualified assistants to look after the children to ensure their safety requirements are fully met. We provide all aspects of support for our children and their families as and when required. We want to make sure the parents are happy and have adequate support and information to help with decisions they may face throughout their child's education and beyond. We also provide financial assistance for various reasons for example educational aides and speech programs. We have our own weekly Tell Takes Speech Club. We have 3 qualified co-workers which under the guidance of a speech therapist hold weekly speech sessions for the children in Down's & Proud. This gives the children the extra help they need with their speech and also encourages friendships within the group. We aim to provide support and a listening ear for those who want to share their thoughts and experiences.

Down's & Proud aim to raise awareness of Down's syndrome, as the more people are aware and educated about the condition, the easier it will be on our children. These benefits are demonstrated through positive feedback from parents and families and the actual improvements in the capabilities of children who are involved in the group. There is no harm or private benefit flowing from the purposes.

ACHIEVEMENTS AND PERFORMANCE

We have achieved so much throughout the year. We have ongoing Speech Clubs on a weekly basis which has improved the children's speech and signage dramatically. We ran a very successful two-week Summer Scheme that allowed both respite care for the parents and also learning and development for all of the children. The children got to go on several trips throughout the two weeks as well as participating in many external entertainment programmes that we hire into the Summer Scheme. We split the activities so that we had activities for the younger toddlers and babies such as Blossom Mindfulness and Playaway NI and other activities for the older children e. g. football golf, Bowling and sports games. We also had joint activities and entertainment such as Wee Wonders, Fit Mind Coach and Music Therapy Sessions. We continued with Football Camp for all our members. The children attended weekly training sessions for which the Down's & Proud football team took part in football tournaments in Newry and Derry which involved teams with disabilities from all over. We also held a tournament this year at South Lakes Leisure Centre welcoming teams from Newry and Derry. It was a very successful day. We also have weekly Singing Sessions which the children enjoy so much. We had a Christmas Singing Showcase in St. Peters Church which hundreds of people attended. It was a great day all round. We have worked hard this year at creating awareness by holding fundraising events during the year and publicising these events and publicising this via social media. We also create great awareness by issuing promotional clothing and merchandise. Our main achievement throughout the year has been the happiness of our children and their families.

FINANCIAL REVIEW

Reserves remain healthy. However, this year saw a deficit of expenditure over income of £2988, and whilst it is relieving to have left the disappointing results of last year behind, there is a determination to return the charity to profit as soon as possible. Covid-19 and the Cost of Living Crisis have resulted in greater challenges in the charity sector.

The charity's policy is to hold reserves in order to continue with its aims in future periods if financial uncertainty or significant decreases in income should occur.

There are no foreseen uncertainties at the year end. Reserves remain healthy at £34,743 as at 31/01/2024.

Downs and Proud

Trustees Annual Report


Down's & Proud work hard to raise enough funds to allow the various activities, education clubs, summer scheme and purchases of educational aides to occur. Being able to spend the funds on items that aid our children to reach their potential means we are meeting our objective.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in black ink that reads "Aine Beatty". The signature is written in a cursive, slightly slanted style.

A. Beatty

Trustee

30 October 2024

Down's & Proud

Northern Ireland - Charity number 101356

Annual return

Downs and Proud

Independent Examiners Report

Independent Examiner's Report to the trustees of Downs and Proud

I report to the trustees on my examination of the financial statements of Downs and Proud for the year ended 31 January 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Raymond McCann FCCA

Byrne McCann & Co. Ltd.

67 Edward Street

Lurgan

Co. Armagh

BT66 6DD

30 October 2024

Down's & Proud

Northern Ireland - Charity number 101356

Accounts

Downs and Proud

Charity No. NI00075

Trustees' Report and Unaudited Accounts

31 January 2023

Downs and Proud
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**Downs and Proud
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 January 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. NI00075

Principal Office

11 Fox's Glen
Lurgan
Co. Armagh
Northern Ireland
BT67 9ER

Trustees

The following trustees served during the year:

A. Beatty
J. Bunting
C. Heaney
A. McAlinden

Accountants

Byrne McCann & Co. Ltd.
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Lurgan
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Donegall Square Wes
Belfast
Northern Ireland
BT1 6JS

OBJECTIVES AND ACTIVITIES

To create and develop the conditions which will enable people with Down's syndrome to attain their full potential and to undertake any other charitable activities in connection with Down's syndrome in the Lurgan area.

Downs and Proud Trustees Annual Report

Down's & Proud is a public benefit as it enhances the lives of people with Down's syndrome and their families primarily in the Lurgan area but it is also available to anyone in Northern Ireland via our social media pages and telephone contact. It helps our children build friendships and allows them to grow up together. We run an annual Summer Scheme for all of the children in our group and hire qualified assistants to look after the children to ensure their safety requirements are fully met. We provide all aspects of support for our children and their families as and when required. We want to make sure the parents are happy and have adequate support and information to help with decisions they may face throughout their child's education and beyond. We also provide financial assistance for various reasons for example educational aides and speech programs. We have our own weekly Tell Takes Speech Club. We have 3 qualified co-workers which under the guidance of a speech therapist hold weekly speech sessions for the children in Down's & Proud. This gives the children the extra help they need with their speech and also encourages friendships within the group. We aim to provide support and a listening ear for those who want to share their thoughts and experiences.

Down's & Proud aim to raise awareness of Down's syndrome, as the more people are aware and educated about the condition, the easier it will be on our children. These benefits are demonstrated through positive feedback from parents and families and the actual improvements in the capabilities of children who are involved in the group. There is no harm or private benefit flowing from the purposes.

ACHIEVEMENTS AND PERFORMANCE

We have achieved so much throughout the year. We have ongoing Speech Clubs on a weekly basis which has improved the children's speech and signage dramatically. We ran a very successful two week Summer Scheme that allowed both respite care for the parents and also learning and development for all of the children. The children get to go on several trips throughout the two weeks as well as participating in many external entertainment programmes that we hire into the Summer Scheme. We split the activities so that we had activities for the younger toddlers and babies such as baby yoga and Jo Jingles and other activities for the older children e. g. football, golf and sports games. We also had joint activities and entertainment such as Wee Wonders and Fit Mind Coach. We continued with Football Camp for all our members. The children attended weekly training sessions and the Downs and Proud football team took part in football tournaments in Newry and Derry which involved disabled teams from all over. We also held a tournament this year at South Lakes Leisure Centre welcoming teams from Newry and Derry. It was a very successful day. We also have weekly Singing Sessions which the children enjoy so much. We had a Christmas Singing Showcase in St. Peters Church which hundreds of people attended. It was a great day all round. We have worked hard this year at creating awareness by holding fundraising events during the year and publicising these events and "getting the word out there" via social media and our website. We also create great awareness by issuing promotional clothing and merchandise. Our main achievement throughout the year has been the happiness of our children and their families.

FINANCIAL REVIEW

Reserves remain healthy. However, this year saw a deficit of expenditure over income of £27,138. and a further drain on the reserves. Covid-19 and the Cost of Living Crisis have resulted in greater challenges in the charity sector.

The charity's policy is to hold reserves in order to continue with its aims in future periods if financial uncertainty or significant decreases in income should occur.

There are no foreseen uncertainties at the year end. Reserves remain healthy at £37,731 as at 31/01/2023.

Downs and Proud
Trustees Annual Report

Down's & Proud work hard to raise enough funds to allow the various activities, education clubs, summer scheme and purchases of educational aides to occur. Being able to spend the funds on items that aid our children to reach their potential means we are meeting our objective.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in black ink that reads "Aine Beatty". The signature is written in a cursive style with a large initial 'A'.

A. Beatty
Trustee
30 October 2023

**Downs and Proud
Independent Examiners Report**

Independent Examiner's Report to the trustees of Downs and Proud

I report to the trustees on my examination of the financial statements of Downs and Proud for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Raymond McCann
ACCA

Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh

BT66 6DD
30 October 2023

Downs and Proud
Statement of Financial Activities
for the year ended 31 January 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	3	9,150	9,150	4,903
Charitable activities	4	50	50	19
Investments	5	-	-	53
Total		9,200	9,200	4,975
Expenditure on:				
Raising funds	6	17,078	17,078	36
Charitable activities	7	-	-	9,092
Other	8	19,260	19,260	890
Total		36,338	36,338	10,018
Net gains on investments		-	-	-
Net expenditure		(27,138)	(27,138)	(5,043)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(27,138)	(27,138)	(5,043)
Other gains and losses				
Net movement in funds		(27,138)	(27,138)	(5,043)
Reconciliation of funds:				
Total funds brought forward		64,869	64,869	69,912
Total funds carried forward		37,731	37,731	64,869

Downs and Proud

Balance Sheet

at 31 January 2023

Charity No. NI00075

	2023	2022
	£	£
Current assets		
Cash at bank and in hand	38,571	64,869
	<u>38,571</u>	<u>64,869</u>
Net current assets	38,571	64,869
Total assets less current liabilities	38,571	64,869
Creditors: Amounts falling due after more than one year	10 (840)	-
Net assets excluding pension asset or liability	<u>37,731</u>	<u>64,869</u>
Total net assets	<u><u>37,731</u></u>	<u><u>64,869</u></u>
 The funds of the charity		
Restricted funds	11	
Unrestricted funds	11	
General funds	37,731	64,869
	<u>37,731</u>	<u>64,869</u>
Reserves	11	
 Total funds	<u><u>37,731</u></u>	<u><u>64,869</u></u>

Approved by the trustees on 30 October 2023

And signed on their behalf by:



A. Beatty

Trustee

30 October 2023

Downs and Proud
Notes to the Accounts

for the year ended 31 January 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Downs and Proud

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Downs and Proud

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Downs and Proud
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	4,903	-	4,903
Charitable activities	19	-	19
Investments	53	-	53
Total	<u>4,975</u>	<u>-</u>	<u>4,975</u>
Expenditure on:			
Raising funds	36	-	36
Charitable activities	9,092	-	9,092
Other	890	-	890
Total	<u>10,018</u>	<u>-</u>	<u>10,018</u>
Net income	<u>(5,043)</u>	<u>-</u>	<u>(5,043)</u>
Net income before other gains/(losses)	(5,043)	-	(5,043)
Other gains and losses:			
Net movement in funds	<u>(5,043)</u>	<u>-</u>	<u>(5,043)</u>
Reconciliation of funds:			
Total funds brought forward	59,912	10,000	69,912
Total funds carried forward	<u><u>54,869</u></u>	<u><u>10,000</u></u>	<u><u>64,869</u></u>

3 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
9,150	9,150	4,903
<u>9,150</u>	<u>9,150</u>	<u>4,903</u>

4 Income from charitable activities

Unrestricted	Total 2023	Total 2022
£	£	£
50	50	19
<u>50</u>	<u>50</u>	<u>19</u>

Downs and Proud
Notes to the Accounts

5 Income from investments

Total 2023	Total 2022
£	£
-	53
<u>-</u>	<u>53</u>

6 Expenditure on raising funds

Unrestricted	Total 2023	Total 2022
£	£	£
<i>Costs of generating voluntary income</i>	17,078	-
<i>Fundraising trading costs</i>	-	36
<u>17,078</u>	<u>17,078</u>	<u>36</u>

7 Expenditure on charitable activities

Total 2023	Total 2022
£	£
<i>Expenditure on charitable activities</i>	9,092
<i>Governance costs</i>	-
<u>-</u>	<u>9,092</u>

8 Other expenditure

Unrestricted	Total 2023	Total 2022
£	£	£
-	-	890
Bank loan and overdraft interest payable	153	-
Employee costs	18,217	-
General administrative costs	50	-
Legal and professional costs	840	-
<u>19,260</u>	<u>19,260</u>	<u>890</u>

9 Staff costs

2023	2022
Salaries and wages	-
<u>18,217</u>	<u>-</u>
<u>18,217</u>	<u>-</u>

No employee received emoluments in excess of £60,000.

Downs and Proud
Notes to the Accounts

10 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Accruals	840	-
	<u>840</u>	<u>-</u>

11 Movement in funds

	At 1 February 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	64,869	9,200	(36,338)	37,731
Total funds	<u>64,869</u>	<u>9,200</u>	<u>(36,338)</u>	<u>37,731</u>

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	28,571	10,000	38,571
Creditors due in more than one year and provisions	-	(840)	(840)
	<u>28,571</u>	<u>9,160</u>	<u>37,731</u>

13 Reconciliation of net debt

	At 1 February 2022	Cash flows	At 31 January 2023
	£	£	£
Cash and cash equivalents	64,869	(26,298)	38,571
	<u>64,869</u>	<u>(26,298)</u>	<u>38,571</u>
Net debt	<u>64,869</u>	<u>(26,298)</u>	<u>38,571</u>

Downs and Proud
Statement of Cash flows
for the year ended 31 January 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(27,138)	(5,043)
Adjustments for:		
Increase in trade and other payables	840	-
Net cash used in operating activities	<u>(26,298)</u>	<u>(5,096)</u>
Net cash from investing activities	<u>-</u>	<u>53</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(26,298)	(5,043)
Cash and cash equivalents at the beginning of the year	64,869	69,912
Cash and cash equivalents at the end of the year	<u>38,571</u>	<u>64,869</u>
Components of cash and cash equivalents		
Cash and bank balances	38,571	64,869
	<u>38,571</u>	<u>64,869</u>

Downs and Proud
Detailed Statement of Financial Activities
for the year ended 31 January 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	9,150	9,150	4,903
	<u>9,150</u>	<u>9,150</u>	<u>4,903</u>
Charitable activities	50	50	19
	<u>50</u>	<u>50</u>	<u>19</u>
Investments	-	-	53
	<u>-</u>	<u>-</u>	<u>53</u>
Total income and endowments	9,200	9,200	4,975
Expenditure on:			
Costs of generating donations and legacies	17,078	17,078	-
	<u>17,078</u>	<u>17,078</u>	<u>-</u>
Costs of other trading activities	-	-	36
	<u>-</u>	<u>-</u>	<u>36</u>
Total of expenditure on raising funds	17,078	17,078	36
Charitable activities	-	-	9,092
	<u>-</u>	<u>-</u>	<u>9,092</u>
Total of expenditure on charitable activities	-	-	9,092
Other expenditure	-	-	890
Bank loan and overdraft interest payable	153	153	-
	<u>153</u>	<u>153</u>	<u>890</u>
Employee costs			
Salaries/wages	18,217	18,217	-
	<u>18,217</u>	<u>18,217</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Stationery and printing	50	50	-
	<u>50</u>	<u>50</u>	<u>-</u>

Downs and Proud**Detailed Statement of Financial Activities**

Legal and professional costs			
Accountancy and bookkeeping	840	840	-
	<u>840</u>	<u>840</u>	<u>-</u>
Total of expenditure of other costs	19,260	19,260	890
Total expenditure	36,338	36,338	10,018
Net gains on investments	-	-	-
	<u>(27,138)</u>	<u>(27,138)</u>	<u>(5,043)</u>
Net expenditure			
Net expenditure before other gains/(losses)	(27,138)	(27,138)	(5,043)
Other Gains	-	-	-
	<u>(27,138)</u>	<u>(27,138)</u>	<u>(5,043)</u>
Net movement in funds	(27,138)	(27,138)	(5,043)
Reconciliation of funds:			
Total funds brought forward	64,869	64,869	69,912
Total funds carried forward	37,731	37,731	64,869

Down's & Proud

Northern Ireland - Charity number 101356

Annual report

**Downs and Proud
Trustees Annual Report**

Down's & Proud work hard to raise enough funds to allow the various activities, education clubs, summer scheme and purchases of educational aides to occur. Being able to spend the funds on items that aid our children to reach their potential means we are meeting our objective.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in black ink that reads "Aine Beatty". The signature is written in a cursive style with a small dot at the end.

A. Beatty
Trustee
30 October 2023

Down's & Proud

Northern Ireland - Charity number 101356

Annual return

**Downs and Proud
Independent Examiners Report**

Independent Examiner's Report to the trustees of Downs and Proud

I report to the trustees on my examination of the financial statements of Downs and Proud for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Raymond McCann
ACCA

Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh

BT66 6DD
30 October 2023