

Foyle Down Syndrome Trust Limited

Northern Ireland · Charity number 105694

Details

Status	Received
Company number	39134
Registered	2016-08-16
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Shared Future Centre 61 Irish Street Londonderry BT47 2db BT47 2DB
Phone	02871 343991
Email	info@fdst.org.uk
Website	www.foyledownsyndrometrust.org

Activities

Purposes: 3.1. The Charity's Objects are to: 3.1.1. relieve and rehabilitate children and adults with Down Syndrome; and 3.1.2. advance the education of such persons and their parents and carers.

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

How the charity works: Advice/advocacy/information, Community development, Counselling/support, Disability, Education/training, Human rights/equality, Volunteer development, Youth development

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£581,376	£479,885	£-64,582	21

Trustees

Name	Role	Appointed
Miss Mary Durkan		
Mr Anthony Kirk		
Mr Gary Walsh		
Mr Graham John Warke		
Mr Thomas Anthony Cairns		
Mrs Angela Thompson		
Mrs Clare Louise Mcmonagle		
Mrs Michelle Marie Donaghey		
Mrs Rosin Oonagh Hamill		
Ms Elaine Kirk		

Foyle Down Syndrome Trust Limited

Northern Ireland - Charity number 105694

Accounts

Company number: NI039134

Charity number: NI105694

Foyle Down Syndrome Trust Limited

(Company limited by guarantee)

Directors' report and financial statements

for the year ended 28 February 2025

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Contents

	Page
Legal and administrative information	1
Directors' report	2 - 4
Independent Auditor's Report	5 - 9
Statement of Financial Activities	10
Balance sheet	11
Cash flow statement	12
Notes to the financial statements	13 - 22

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Legal and administrative information

Directors	Elaine Kirk Patricia Bray Anthony Kirk Angela Thompson Mari McElgunn Roisin Hamill Clare McMonagle Gary Walsh Mary Durkan Graham Warke
Charity number	NIC 105694 XR22973
Company number	NI 039134
Registered office	Shared Future Centre Cityview Park 61 Irish Street Derry BT47 2DB
Auditors	McGroarty McCafferty & Company Accountants & Registered Auditors 2 Carlisle Terrace Derry BT48 6JX
Business address	Shared Future Centre Cityview Park 61 Irish Street Derry BT47 2DB
Bankers	AIB (NI) Meadowbank Strand Road Derry BT48 7TN

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Directors' report
for the year ended 28 February 2025

The Directors present their report and the audited financial statements for the year ended 28 February 2025.

Principal activity

The principal activity of the charity company is to relieve and rehabilitate children and adults with Down syndrome and improve well being and quality of life for children and adults with Down syndrome as well as their extended family and caring circles.

Structure, governance and management

The company is governed and managed by the Board of Directors. The Directors who served the company during the financial year were as follows:

- | | |
|-------------------|-------------------|
| - Elaine Kirk | - Roisin Hamill |
| - Patricia Bray | - Clare McMonagle |
| - Anthony Kirk | - Gary Walsh |
| - Angela Thompson | - Mary Durkan |
| - Mari McElgunn | - Graham Warke |

Foyle Down Syndrome Trust Limited is a charitable company, limited with guarantee with no share capital and its governing document is its Memorandum and Articles of Association. Its charitable status is recognised by HM Revenue & Customs and The Charities Commission of Northern Ireland. Foyle Down Syndrome Trust Limited was incorporated on 16 August 2000 and registered with the Charity's Commission Northern Ireland on 16th August 2016.

The Board of Directors carry out their governance role throughout the year by way of meetings on a monthly basis to review the performance of the charity and make decisions regarding its financial and operational matters. The Directors govern the activities of the charitable company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

Objectives and activities

Foyle Down Syndrome Trust Limited fosters a culture of inclusion with an innovative and ground breaking approach to educational, social and personal development needs of children and young people with Down syndrome. The charitable company organise, co-ordinate and facilitate educational, social and life skills programmes, ensuring inclusivity and diversity, the core tenants of the charitable company's policy and practice, are promoted. The company is a 'not-for-profit' organisation. The results for the year are set out in this report.

Achievements and performance

The Directors are satisfied with the performance of the company during the year, in terms of both financial and operational results. Please refer to the charity's Annual Report for more detail on the numerous achievements of the company throughout the year.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Directors' report
for the year ended 28 February 2025

..... continued

Financial review

The net surplus for the year- £101,491 (2024 - surplus £25,991). The total of reserves at the year end £384,945 (2024 - £283,454). Cash at bank £432,527 (2024 - £303,969).

The Directors aim to have a cash reserve covering at least 6 months expenditure at any given time.

Plans for the future periods

The Directors plan to build sufficient reserves over the next five to six years with a view to purchasing or developing a building. The building will provide more opportunities for the charity to extend its services.

Significant funding has been secured for future periods. The Directors will continue to govern the company in line with the Constitution in order to achieve the charitable company objectives.

Directors Responsibilities In Relation To The Financial Statements

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe methods and principles in the charities SORP 2019 (FRS 102);
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditors

We, the Directors of the company who held office at the date of approval of these Financial Statements, as set out above, each confirm so far as we are aware, that:

So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and as the Directors of the company we have taken all steps we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Directors' report
for the year ended 28 February 2025

..... continued

Auditor's-

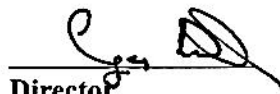
McGroarty McCafferty & Company are deemed to be reappointed in accordance with Section 487 (2) of the Companies Act 2006.

The report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with SORP 2019 (FRS102).

The financial statements were approved and authorised for issue by the Board on 5 June 2025 and signed on its behalf by;



Director



Director

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Independent auditor's report to the directors of Foyle Down Syndrome Trust Limited

Opinion

We have audited the financial statements of Foyle Down Syndrome Trust Limited for the year ended 28 February 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's Directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2025, and of its incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Annual Report, other than the financial statements and our auditor's report thereon. The Directors are responsible for other information. Our opinion on the financial statements does not cover other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Responsibilities of the Directors

As explained more fully in the Directors' Responsibilities Statement, the Directors (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud;

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud lies with management and the board of Directors of the charitable company.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry, sector and the specific control environment which it operates in;
- the charities own assessment of the risks that irregularities may occur, either as a result of fraud or error;
- representations and results from our enquiries with management and the Board of Directors regarding their own identification and assessment of the risks of irregularities;
- enquiries of management relating to accounting estimates measurements, recognition criteria and justification of such amounts;
- any matters we have identified having obtained and reviewed the Charities policies and procedures relating to:
 - * identifying and assessing if laws and regulations are compliant and whether they are aware of any instances of non-compliance;
 - * detection and response to the risk of fraud and whether they are aware of any actual, suspected or alleged fraud instances;
 - * the internal controls designed to mitigate risks or fraud or non-compliance with laws and regulations, and to minimise risk of management overrides of such controls.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

- all matters discussed among the audit engagement team regarding how and where fraud could occur and the potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud. The audit included assessing the procedures and evaluating the measurement of estimations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks applicable to the charity and considered that the most significant are the Companies Act 2006, SORP 2019 (FRS 102) and Charities Act (Northern Ireland) 2008.

Audit responses to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures, testing the relevant documentation to assess compliance with the significant laws and regulations - those described as having a direct effect on the financial statements;
- enquiring with management and obtaining third party confirmation from the Charities Solicitors regarding any actual or potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of board and management meetings, examine forecasting material in line with actual performance, identifying any potential fraud indicators or instances;
- reviewing Companies House and Charity Commission Northern Ireland correspondence, identify any late submissions or omissions of mandatory information;
- review correspondence with HMRC, identifying non compliance of specific information to be disclosed;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of data entries and adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charities objectives.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Patrick M. McGroarty
Patrick McGroarty
Senior Statutory Auditor
for and on behalf of
McGroarty McCafferty & Company
Statutory Auditor
2 Carlisle Terrace
Derry
BT48 6JX

Date: 5 June 2025

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Statement of Financial Activities
for the year ended 28 February 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Expenditure				
Incoming Resources				
Voluntary Income	3.	65,022	497,719	562,741
Activities for generating funds	4.	14,072	-	14,072
Investment Income	5.	4,563	-	347
Total Incoming Resources		<u>83,657</u>	<u>497,719</u>	<u>581,376</u>
Resources Expended				
Direct Charitable Expenditure	6.	6,900	469,385	476,285
Governance costs	7.	-	3,600	-
Total Resources Expended		<u>6,900</u>	<u>472,985</u>	<u>479,885</u>
Net Incoming / (Outgoing) Resources	14.	76,757	24,734	101,491
Balances brought forward 1 March 2024		<u>273,829</u>	<u>9,625</u>	<u>283,454</u>
Balances carried forward 28 February 2025		<u>350,586</u>	<u>34,359</u>	<u>384,945</u>

The above amounts relate to continuing operations of the charity.

The charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Foyle Down Syndrome Trust Limited
Company limited by guarantee


Balance sheet
as at 28 February 2025

		2025		2024	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	12.		17,000		26,479
Current assets					
Cash at bank and in hand		432,527		303,969	
		<u>432,527</u>		<u>303,969</u>	
Creditors: amounts falling due within one year	13.	<u>(64,582)</u>		<u>(46,994)</u>	
Net current assets			<u>367,945</u>		<u>256,975</u>
Total assets less current liabilities			384,945		283,454
Net assets			<u>384,945</u>		<u>283,454</u>
Funds					
Restricted			34,359		9,625
Unrestricted			<u>350,586</u>		<u>273,829</u>
	15.		<u>384,945</u>		<u>283,454</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Charities SORP 2015 (FRS 102).

The financial statements were approved and authorised for issue by the Board on 5 June 2025 and signed on its behalf by


 Director


 Director

Company Number: NI039134

The notes on pages 13 to 22 form an integral part of these financial statements.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Statement of Cash flows
as at 28 February 2025

	Note	2025 £	2024 £
Operating Activities			
Net incoming / (outgoing) resources for the year		101,491	25,991
(Decrease) / increase in creditors		17,589	7,166
Other interest and similar income		(4,563)	(347)
Depreciation and impairment		9,479	11,479
Net cash inflow from operating activities		123,996	44,289
Financing Activities			
Interest received		4,563	347
Increase in cash in the year		128,558	44,636
Reconciliation of net cash flow to movement in net funds			
Increase in cash in the year		128,558	44,636
Net funds at 1 March 2024		303,969	259,333
Net funds at 28 February 2025	16.	432,527	303,969

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

1. General information

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Shared Future Centre, Cityview Park, 61 Irish Street, Derry, BT47 2DB. The company is a registered charity with the Charity Commission Northern Ireland with effect from 16 August 2016.

2. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

2.1. Accounting convention

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply 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 published in October 2019 (SORP 2019) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include the certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

2.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by the volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

2.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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.

2.4. Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Designated funds are unrestricted funds earmarked by the Board of Directors for particular purposes.

2.5. Tangible fixed assets and depreciation

Tangible fixed assets classified under the heading's fixtures, fittings & equipment, motor vehicles and website are valued at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	20% Straight Line
Website	-	20% Straight line

2.6. Cash at bank

Cash at bank and cash equivalents are stated at cost at the financial year end.

2.7. Taxation

The company is a charity and is recognised as such by HM Revenue & Customs under the charity reference XR22973. As a result, there is no liability to taxation on any of its income.

2.8. Debtors & creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2.9. Company status

The charity is a company limited by guarantee and does not have a share capital.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

2.10. Cash and cash equivalents

Cash and cash equivalents include cash at bank and deposits held in the company name.

2.11. Pension costs

Contributions to auto enrolment pension schemes are recognised as an expense in the period in which the related service is provided.

2.12. Going concern

The financial statements have been prepared on a going concern basis as the directors believe that no material uncertainties exist. The directors have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.13. Critical accounting estimates and judgements

In application of the charity's accounting policies, the directors 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 affect on that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

3. Incoming Resources	Unrestricted Income 2025 £	Restricted Income 2025 £	Total Funds 2025 £	Total Funds 2024 £
<u>Incoming resources from charitable activities</u>				
WHSCT contract	-	47,214	47,214	38,205
WHSCT - Day Opportunity Supported	-	206,546	206,546	182,632
The National Lottery	-	93,414	93,414	85,879
The National Lottery - Cost of Living Fund	-	3,741	3,741	11,162
Hargreaves Foundation	-	16,500	16,500	4,894
Community Foundation NI - Toy Appeal	-	2,500	2,500	7,500
The Trusthouse Charitable Foundation	-	28,088	28,088	29,007
Irish Youth Foundation	-	4,252	4,252	1,748
BBC Children in Need	-	3,292	3,292	31,630
Cash for Kids	-	2,940	2,940	-
Pathway Fund	-	32,060	32,060	28,623
Ulster Garden Villages	-	-	-	3,600
AIB Community Grant	-	6,667	6,667	8,333
Henry Smith Charity	-	38,106	38,106	-
The Lewin Trust	-	8,399	8,399	-
Peter Harrison Foundation	-	4,000	4,000	-
	-	497,719	497,719	433,213
<u>Voluntary Income</u>				
Private & parent donations	65,022	-	65,022	46,437
Total	65,022	497,719	562,741	479,650

(i) Restricted Funds

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) Unrestricted Funds

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

4. Activities for generating funds

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Gift Aid Claim	14,072	-	14,072	14,122

5. Investment Income

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Deposit Interest	4,563	-	4,563	347

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

6. Resources Expended

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Direct Charitable Expenditure				
Wages & salaries	-	324,710	324,710	313,418
Staff pension costs	-	27,546	27,546	30,676
Staff training	-	5,679	5,679	9,145
Staff health insurance	-	2,749	2,749	2,263
Programme & resources	-	65,772	65,772	58,128
Advertising & PR	-	905	905	918
Travel	-	927	927	965
Subscriptions & memberships	-	2,542	2,542	1,719
Support costs	6,900	38,555	45,455	50,896
	<u>6,900</u>	<u>469,385</u>	<u>476,285</u>	<u>468,128</u>
	<u>6,900</u>	<u>469,385</u>	<u>476,285</u>	<u>468,128</u>
	Unrestricted	Restricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Support costs				
Rent	-	18,794	18,794	18,794
Insurance	-	5,715	5,715	5,563
Light & heat	-	4,027	4,027	5,413
Repairs & maintenance	-	872	872	1,058
Cleaning expenses	-	991	991	140
Stationery & postage	-	1,697	1,697	2,088
Communications & IT	-	2,572	2,572	2,334
Accountancy	-	-	-	1,320
Bank charges	-	851	851	856
Fundraising expenses	-	457	457	1,851
Depreciation - motor vehicles	6,900	1,600	8,500	8,500
Depreciation - equipment	-	979	979	2,979
	<u>6,900</u>	<u>38,555</u>	<u>45,455</u>	<u>50,896</u>
	<u>6,900</u>	<u>38,555</u>	<u>45,455</u>	<u>50,896</u>

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

4. Governance costs

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Audit remuneration	-	3,600	3,600	-

8. Net (Deficit)/ Surplus

	Year ended 2025 £	Year ended 2024 £
Net (Deficit)/ Surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	9,479	11,479
Auditors' remuneration	3,600	-

9. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £3,600 (2024 - Nil).

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

10. Staff costs

Employment costs	Year ended 2025 £	Year ended 2024 £
Wages & salaries	324,710	313,418
Staff pension contributions	27,546	30,676
Staff health insurance	2,749	2,263
	<u>355,005</u>	<u>346,357</u>

No employees received emoluments of more than £60,000 (2024: None).

The Directors' neither received nor waived any emoluments during the year (2024: None).

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	Year ended 2025 Number	Year ended 2024 Number
Average number of employees	<u>16</u>	<u>12</u>

11. Taxation

As a charity, Foyle Down Syndrome Trust Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly, no tax charges have arisen in the charity.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

12. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Website £	Total £
Cost				
At 1 March 2024	37,921	42,500	2,850	83,271
At 28 February 2025	<u>37,921</u>	<u>42,500</u>	<u>2,850</u>	<u>83,271</u>
Depreciation				
At 1 March 2024	36,942	17,000	2,850	56,792
Charge for the year	979	8,500	-	9,479
At 28 February 2025	<u>37,921</u>	<u>25,500</u>	<u>2,850</u>	<u>66,271</u>
Net book values				
At 28 February 2025	<u>-</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
At 28 February 2024	<u>979</u>	<u>25,500</u>	<u>-</u>	<u>26,479</u>

13. Creditors: amounts falling due within one year	2025 £	2024 £
Deferred income	64,582	45,674
Accruals	-	1,320
	<u>64,582</u>	<u>46,994</u>

14. Movements in Funds	At 1 March 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 28 February 2025 £
<u>Restricted funds:</u>					
Restricted funds	9,625	497,719	(472,985)	-	34,359
<u>Unrestricted funds:</u>					
General Funds	273,829	83,657	(6,900)	-	350,586
Total funds	<u>283,454</u>	<u>581,376</u>	<u>(479,885)</u>	<u>-</u>	<u>384,945</u>

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2025

..... continued

15. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
 Fund balances at 28 February 2025 as represented by:			
Tangible fixed assets	1,600	15,400	17,000
Current assets	371,545	60,982	432,527
Current liabilities	22,559	42,023	(64,582)
Total funds	<u>350,586</u>	<u>34,359</u>	<u>384,945</u>

16. Cash and Cash Equivalents	Opening balance	Cashflows	Closing balance
	£	£	£
Cash at bank and in hand	<u>303,969</u>	<u>128,558</u>	<u>432,527</u>

17. Related party transactions

There were no related party transactions in the period under review.

18. Controlling interest

Controlling interest of the charitable company lies with Board of Directors.

19. Company limited by guarantee

Foyle Down Syndrome Trust Limited is a company limited by guarantee and not having a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

20. Post Balance Sheet events

No significant events have taken place since the year end that would result in adjustments to 2025 financial information or inclusion of a note thereto.

Foyle Down Syndrome Trust Limited

Northern Ireland - Charity number 105694

Accounts

Registration number NI039134

Foyle Down Syndrome Trust Limited

(Company limited by guarantee)

Directors' report and financial statements

for the year ended 28 February 2024

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Contents

	Page
Legal and administrative information	1
Directors' report	2 - 3
Independent Examiner's report	4
Statement of Financial Activities	5
Balance sheet	6 - 7
Notes to the financial statements	8 - 15

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Company information

Directors	Elaine Kirk Patricia Bray Anthony Kirk Angela Thompson Seamus Farren - Resigned 20 June 2023 Deborah Rogers - Resigned 20 June 2023 Mari McElgunn Roisin Hamill Clare McMonagle Gary Walsh Mary Durkan - Appointed 20 June 2023 Graham Warke - Appointed 20 June 2023
Charity number	NIC 105694 XR22973
Company number	NI 039134
Registered office	Shared Future Centre Cityview Park 61 Irish Street Derry BT47 2DB
Accountants	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
Business address	Shared Future Centre Cityview Park 61 Irish Street Derry BT47 2DB
Bankers	AIB (NI) Meadowbank Strand Road Derry BT48 7TN

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Directors' report
for the year ended 28 February 2024

The directors present their report and the audited financial statements for the year ended 28 February 2024.

Principal activity

The principal activity of the charity company is to relieve and rehabilitate children and adults with Down Syndrome and improve well being and quality of life for children and adults with Down Syndrome as well as their extended family and caring circles.

Structure, governance and management

The company is governed and managed by the board of directors. The directors who served the company during the financial year are shown on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a monthly basis to review the performance of the charity and make decisions regarding its financial and operational matters. The directors govern the activities of the charitable company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

Objectives and activities

Foyle Down Syndrome Trust Limited fosters a culture of inclusion with an innovative and ground breaking approach to educational, social and personal development needs of children and young people with Down Syndrome. The charitable company organise, co-ordinate and facilitate educational, social and life skills programmes, ensuring inclusivity and diversity, the core tenants of the charitable company's policy and practice, are promoted. The company is a 'not-for-profit' organisation. The results for the year are set out in this report.

Achievements and performance

The directors are satisfied with the performance of the company during the year, in terms of both financial and operational results. Please refer to the charity's Annual Report for more detail on the numerous achievements of the company throughout the year.

Financial review

The net surplus for the year- £25,991 (2023 - surplus £8,651). The total of reserves at the year end £283,454 (2023 - £257,463). Cash at bank £303,969 (2023 - £259,333).

The directors aim to have a cash reserve covering at least 6 months expenditure at any given time.

Plans for the future periods

The directors plan to build sufficient reserves over the next five to six years with a view to purchasing a building. The building will provide more opportunities for the charity to extend its services.

Significant funding has been secured for future periods. The directors will continue to govern the company in line with the constitution in order to achieve the charitable company objectives.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Directors' report
for the year ended 28 February 2024

..... continued

Directors Responsibilities In Relation To The Financial Statements

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the profit or loss of the charity company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe methods and principles in the charities SORP 2019 (FRS 102);
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

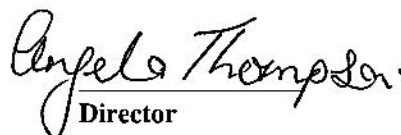
The report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with SORP 2019 (FRS102).

Independent Examiner

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be reappointed as independent examiners for the ensuing year.

The financial statements were approved and authorised for issue by the board on 9 May 2024 and signed on its behalf by;


Director


Director

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Independent examiner's report on the unaudited financial statements to the directors of
Foyle Down Syndrome Trust Limited

We report on the accounts of the company for the year ended 28 February 2024, which are set out on pages 5 to 15.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity directors concerning any such matters.

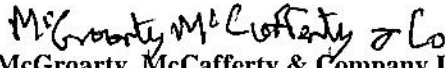
Our role is to state whether any material matters have come to our attention giving us cause to believe:

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Section 396 of the Companies Act 2006 and the methods and principles of the 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;
- that there is further information needed for proper understanding.

Independent examiner's statement

The charity's gross income exceeded £250,000, therefore the examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination as we are registered as members of Chartered Accountant Ireland which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.


McGroarty, McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
BT48 6JX
Date: 9 May 2024

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Statement of Financial Activities
for the year ended 28 February 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Expenditure					
Incoming Resources					
Voluntary Income	3	46,437	433,213	479,650	475,981
Activities for generating funds	4	14,122	-	14,122	14,247
Investment Income	5	347	-	347	539
Total Incoming Resources		<u>60,906</u>	<u>433,213</u>	<u>494,119</u>	<u>490,767</u>
Resources Expended					
Direct Charitable Expenditure	6	26,812	390,420	417,232	428,276
Management & Administration	6	6,900	43,996	50,896	53,840
Total Resources Expended		<u>33,712</u>	<u>434,416</u>	<u>468,128</u>	<u>482,116</u>
Net Incoming / (Outgoing) Resources	12	27,194	(1,203)	25,991	8,651
Balances brought forward 1 March 2023		<u>246,635</u>	<u>10,828</u>	<u>257,463</u>	<u>248,812</u>
Balances carried forward 28 February 2024		<u>273,829</u>	<u>9,625</u>	<u>283,454</u>	<u>257,463</u>

The above amounts relate to continuing operations of the charity.

The charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Balance sheet
as at 28 February 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		26,479		37,958
Current assets					
Cash at bank and in hand		303,969		259,333	
		<u>303,969</u>		<u>259,333</u>	
Creditors: amounts falling due within one year	11	(46,994)		(39,828)	
Net current assets			<u>256,975</u>		<u>219,505</u>
Total assets less current liabilities			283,454		257,463
Net assets			<u>283,454</u>		<u>257,463</u>
Funds	12				
Restricted			9,625		10,828
Unrestricted			<u>276,829</u>		<u>246,635</u>
			<u>286,454</u>		<u>257,463</u>

The notes on pages 8 to 15 form an integral part of these financial statements.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Balance sheet (continued)

In approving these financial statements as directors of the company we hereby confirm:

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP 2019 (FRS102).

The financial statements were approved and authorised for issue by the board on 9 May 2024 and signed on its behalf by;



Director

Date: 9 May 2024



Director

Date: 9 May 2024

Registration No: NI039134

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

1. General information

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Shared Future Centre, Cityview Park, 61 Irish Street, Derry, BT47 2DB.

2. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

2.1. Accounting convention

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply 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 published in October 2019 (SORP 2019) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include the certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

2.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by the volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

..... continued

2.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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.

2.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	20% Straight Line
Website	-	20% Straight line

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

..... continued

3. Incoming Resources	Unrestricted Income 2024 £	Restricted Income 2024 £	Total Funds 2024 £	Total Funds 2023 £
<u>Incoming resources from charitable activities</u>				
WHSCT contract	-	38,205	38,205	39,230
Private and parent donations	-	-	-	5,000
WHSCT - Day Opportunity Supported	-	182,632	182,632	166,688
The National Lottery	-	85,879	85,879	95,094
The National Lottery - Cost of Living Fund	-	11,162	11,162	2,717
Hargreaves Foundation	-	4,894	4,894	-
Community Foundation NI - Toy Appeal	-	7,500	7,500	-
The Trusthouse Charitable Foundation	-	29,007	29,007	21,971
The Baily Thomas Charity Fund	-	-	-	5,000
Irish Youth Foundation	-	1,748	1,748	-
BBC Children in Need	-	31,630	31,630	32,531
Pathway Fund	-	28,623	28,623	29,932
The Clothworkers Foundation	-	-	-	3,000
Ulster Garden Villages	-	3,600	3,600	-
AIB Community Grant	-	8,333	8,333	-
Firmus Energy	-	-	-	18,639
	-	433,213	433,213	419,802
<u>Voluntary Income</u>				
Private & parent donations	46,437	-	46,437	56,179
Total	46,437	433,213	479,650	475,981

(i) **Restricted Funds**

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) **Unrestricted Funds**

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

..... continued

4. Activities for generating funds

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Gift Aid Claim	14,122	-	14,122	14,247

5. Investment Income

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Deposit Interest	347	-	347	539

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

..... continued

6. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Direct Charitable Expenditure				
Wages & salaries	26,812	286,606	313,418	326,757
Staff pension costs	-	30,676	30,676	30,272
Staff training	-	9,145	9,145	2,362
Other staff costs	-	2,263	2,263	1,946
Programme & resources	-	58,128	58,128	62,527
Advertising & PR	-	918	918	760
Volunteer expenses	-	-	-	1,625
Travel	-	965	965	1,264
Subscriptions & memberships	-	1,719	1,719	763
	<u>26,812</u>	<u>390,420</u>	<u>417,232</u>	<u>428,276</u>
	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Management & Administration				
Rent	-	18,794	18,794	18,795
Insurance	-	5,563	5,563	4,035
Light & heat	-	5,413	5,413	9,538
Repairs & maintenance	-	1,058	1,058	924
Cleaning expenses	-	140	140	79
Stationery & postage	-	2,088	2,088	1,821
Communications & IT	-	2,334	2,334	3,765
Accountancy	-	1,320	1,320	1,320
Bank charges	-	856	856	857
Fundraising expenses	-	1,851	1,851	1,227
Depreciation	6,900	4,579	11,479	11,479
	<u>6,900</u>	<u>43,996</u>	<u>50,896</u>	<u>53,840</u>
Total	<u>33,712</u>	<u>434,416</u>	<u>468,128</u>	<u>482,116</u>

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

..... continued

7.	Net (Deficit)/ Surplus	2024	2023
		£	£
	Net (Deficit)/ Surplus is stated after charging:		
	Depreciation and other amounts written off tangible assets	<u>11,479</u>	<u>11,479</u>

8.	Employees	2024	2023
		£	£
	Wages & Salaries	313,418	326,757
	Staff pension contributions	<u>30,676</u>	<u>30,272</u>
		<u>344,094</u>	<u>357,029</u>

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

2024	2023
Number	Number
<u>12</u>	<u>10</u>

9. Taxation

As a charity, Foyle Down Syndrome Trust Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly, no tax charges have arisen in the charity.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

..... continued

10. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Website £	Total £	
Cost					
At 1 March 2023	37,921	42,500	2,850	83,271	
At 28 February 2024	<u>37,921</u>	<u>42,500</u>	<u>2,850</u>	<u>83,271</u>	
Depreciation					
At 1 March 2023	33,963	8,500	2,850	45,313	
Charge for the year	2,979	8,500	-	11,479	
At 28 February 2024	<u>36,942</u>	<u>17,000</u>	<u>2,850</u>	<u>56,792</u>	
Net book values					
At 28 February 2024	<u>979</u>	<u>25,500</u>	<u>-</u>	<u>26,479</u>	
At 28 February 2023	<u>3,958</u>	<u>34,000</u>	<u>-</u>	<u>37,958</u>	
11. Creditors: amounts falling due within one year			2024 £	2023 £	
Deferred income			45,674	38,508	
Accruals			1,320	1,320	
			<u>46,994</u>	<u>39,828</u>	
12. Movements in Funds	At 1 March 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 28 February 2024 £
<u>Restricted funds:</u>					
Restricted funds	<u>10,828</u>	<u>433,213</u>	<u>(434,416)</u>	<u>-</u>	<u>9,625</u>
<u>Unrestricted funds:</u>					
General Funds	<u>246,635</u>	<u>60,906</u>	<u>(33,712)</u>	<u>-</u>	<u>273,829</u>
Total funds	<u>257,463</u>	<u>494,119</u>	<u>(468,128)</u>	<u>-</u>	<u>283,454</u>

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2024

..... continued

13. Related party transactions

There were no related party transactions in the period under review.

14. Controlling interest

Controlling interest of the charitable company lies with board of directors.

15. Company limited by guarantee

Foyle Down Syndrome Trust Limited is a company limited by guarantee and not having a share capital.

16. Post Balance Sheet events

No significant events have taken place since the year end that would result in adjustments to 2024 financial information or inclusion of a note thereto.

Foyle Down Syndrome Trust Limited

Northern Ireland - Charity number 105694

Annual report

FOYLE DOWN SYNDROME TRUST

Annual Report and Statement of Accounts

For the year to 28th February 2024

Foyle Down Syndrome Trust – Registered Charity No NIC105694
info@fdst.org.uk

Annual Report for the year ended 28th February 2024**Achievements, Performance and Activities**

The Year in Numbers	2
Early Intervention programme	2
Healthy Hearts and Minds programme	3
Project 21 programme	3
Social Enterprise	3

Financial Review

Financial Performance	4
Income	4
Expenditure	4
Financial Management and Reserves Policy	5

Reference and Administrative Details

Charity Name	6
Charity Number	6
Charity Address	6
Charity Trustees as of 28 th February 2024	6

Structure, Governance and Management

Governing Document	7
Board of Directors	7
Board Meetings	7
Serious Incidents Statement	7

Objectives and Activities

Charitable Objectives	8
Public Benefit Statement	8

Signed on behalf of Board of Directors	9
--	---

Annual Report for year ending 28th February 2024

The Trustees of Foyle Down Syndrome Trust Ltd are pleased to submit their report and accounts for the period 1st March 2023 to 28th February 2024.

In this report the Trustees present a summary of its purpose, governance, activities, achievements and finances.

It contains the information required to be provided in the Trustees Annual report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of directors. The financial statements are prepared in accordance with the Companies Act 2006, the Charities Act (NI) 2008, FRS 102.

Achievements and Performance

The Year in 6 Numbers

28th Year	2690 Early Intervention programmes	965 Programme Activities	6388 Service Delivery Attendance	12 Staff	42 Volunteers
Supporting children and young people with Down syndrome					

Early Intervention Programme

A total of 1245 one-to-one education lessons were planned and facilitated for 47 children with Down syndrome, aged 0 to 12 years. Each high quality, structured lesson was tailored to suit each child's educational, emotional and social profile, in partnership with parents and focussed on the enhancement of early numeracy competency, speech, communication, fine motor skills and dexterity. Using scientifically proven interventions such as ABBLs, See and Learn, Numicon, Jolly Phonics and TACPAC, our Education Outreach Officers record and analyse lesson data to ensure each child reaches their full and individual potential and achieve the very best possible learning and development outcomes.

Our Music Therapist created person-centred therapeutic approaches for each young person with Down syndrome, aged 0 to 18 years, with the development of communication and confidence skills playing central goals for each of them. Both one-to-one and group music therapy sessions provided an explorative and important gateway for all our children and young people to build and achieve a greater sense of emotional wellness and confidence, strengthening their communication skills, using a wide range of musical instruments and musical techniques.

358 Speech and Language Development lessons were planned and delivered to 33 children and young people with Down syndrome, aged 4 to 25, with 91% attendance. Throughout the year collaborating with parents and educators, as well as maintaining communication with other Speech and Language Therapists through termly meetings, has allowed us to consistently ensure that individual goals are achieved across all areas of daily life. This collaborative approach enables us to tailor goals more effectively, emphasising functional communication that meets individuals' environmental needs. The focus of our Speech and Language Therapy goals is on the development of language, speech sounds and to meet their needs with the use of Core Vocabulary boards, Picture Exchange Communication Systems, and Makaton.

Over the past year many various interventions were put in place for individual therapy plans namely, Colourful Semantics, Core Vocabulary Boards, Debyrshire Language Scheme, DSE 'See and Learn' Programme, Visual timetables, Communication books, Key word singing, Now and next boards.

In July 2024, a HCPC qualified Art Therapist joined our Early Intervention team and to date 156 sessions have been delivered to children and young people with Down syndrome, encouraging communication and self-expression through creativity. Each Art Therapy session took place in a confidential and contained space

so that feelings can be safely explored and processed, which can be especially important for those who may have difficulty expressing their emotions verbally. Developmentally appropriate art materials and tools are selected for each individual member and spontaneous creative activity is encouraged.

Healthy Hearts and Minds Project

In another busy year for our members, with a strong focus on developing skills, trying new activities and creating new social connections through innovative and exciting opportunities. Our young people have been keenly participating in a range of developmental activities, arts and crafts and socialising with friends. They have undertaken a "Start to Swim" Programme at City Baths and have been building their competence and confidence in the water with our Swimming Coach, staff and volunteers supporting members in the pool on a one to one basis. Each member is making great progress in and working towards individual targets. The group completed another busy Summer Scheme and recently begun an "Amplify" Programme with YouthAction NI focusing on building practical independence skills and engaging with a range of community partners in fun activities. This has ranged from Highland Dancing to visits to The North Ireland Fire and Rescue Service and engaging with Cricket Ireland in their Cricket Activators Initiative.

Project 21

Our Project 21 Group have been engaging in a range of new and exciting programmes. They have embraced a healthy lifestyle with Gym programmes at Ulster University, Uturn Fitness, Everlast Gym, Pure Gym and recently Xfit. This has broken down barriers and demystified a gym environment, built knowledge and confidence in using gym equipment and developed links in the community. The group have also completed an intergenerational programme with Caw Nelson Drive, a "Climate Crew" Programme with The Education Authority, "The Waste Warriors" Community Clean ups, conservation with The Woodland Trust, Employability with The Orchardville Society, "Down Right Inspirational" Sessions with local community role models, Nutritional Mentoring Programmes, Independent Living Skills and "Feel Good Friday" Social Programmes to mention a few.

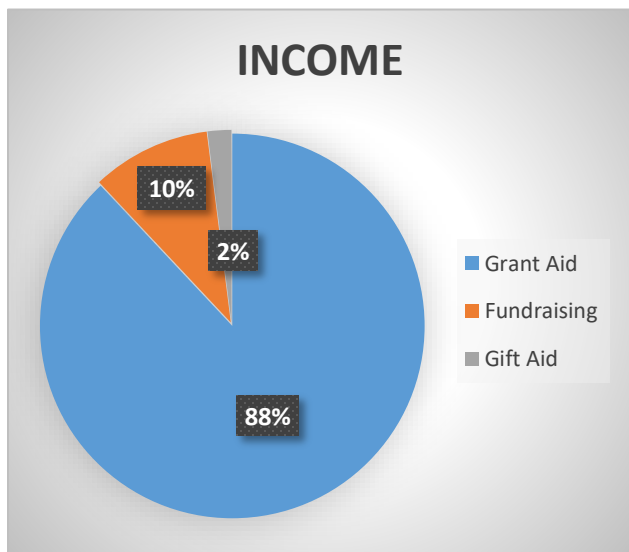
The group planned and hosted another successful Peace Games Soccer Tournament for Adult Learning Disability Groups, with eight local organisations participating in our World Cup and Euro's competition. This is the third year of this event and it is growing more popular every year. The group also showcased their Down Right Fit Programme to celebrate World Down Syndrome Day. The group planned a Down Right Fit School's Roadshow where over the course of one school day, the group worked with over 1,000 pupils across five schools in a fun and interactive fitness session which was planned and delivered by our members. This was showcased on The National ITV News.

Social Enterprise

Our Social Enterprise 'Down Right Crafty' has had an amazing year of growth. Firstly we welcomed two of our younger members to our team, and together with our existing members they have been practicing navigating computer design programmes such as 'Cut Studio', 'Serif 9', and 'Creative Studio'. Throughout the year we have fulfilled many orders for t-shirts for an array of events including concert t-shirts, 1st Holy Communion t-shirts, Hen and Stag party t-shirts, Fun Runs, Birthday Trips, Gyms, Charity events, Bride and Groom t-shirts to mention a few. Our wonderful relationship with 'Number 19' in the Craft Village continues, and they stock our unique range of bookmarks and keyrings on an ongoing basis, having sold hundreds to date. Number 19 have also provided work placements for some of our 'Down Right Crafty' team, giving them the opportunity to engage with customers, learning how to use the Till, creating window displays, stocking shelves, and how to navigate a working environment. Having this experience has given our young people a real boost in self-confidence and self-belief. The run up to Christmas is always a very busy time, fulfilling orders for personalised products such as Jigsaws, Mugs, Santa Sacks and Christmas Tree decorations. We collaborated with our Early Learning and Development team who worked with our 4-12yr olds designing original Christmas pictures that we then used to produce stunning unique packs of Christmas cards. In addition to this we participated in Craft Fairs, firstly in the Rathmore Centre in conjunction with Cregan Enterprise, and also in Lisnagalven Shopping Centre. To fill our stall we decided to expand our product range making hair accessories, Santa's Cookie Kits, Christmas Planters, and Christmas stationery.

Financial Performance

Financial performance in the year to 28th February 2024 has been predominantly consistent with the Board of Director's forecasts and expectations; a net surplus of £25,991 for year ending 28th February 2024. This year, our reserves totalled £283,454.



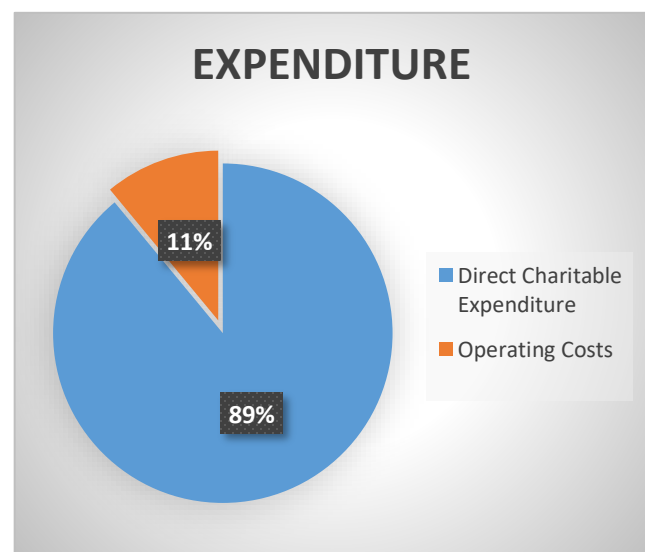
Grant Aid **£433,213**

Fundraising **£46,437**

Gift Aid **£14,122**

88% of our total income was secured through successful funding applications and requests to a wide range of funding Trusts, Foundations and Charities. 8% (£38,440) of this particular income stream was from new funding sources and the remaining 92% (£394,773) from long term funders, ie Pathway Fund, Western Health and Social Care Trust and The National Lottery Community Fund.

10% of our total income, £46,437 was raised by our families and friends through various fundraising events. 2% of our income was raised through Gift Aid, plus an additional £347 from investment, adding a total of £14,469 to our reserves.



Direct Charitable Expenditure **£417,232**

Operating Costs **£50,896**

84% of our income was expended towards Direct Charitable Expenditure, covering core staff expenditure items of salary, pension costs, travel and training (£356,467), programme activities (£50,008) and resources (£8,120). Our salary and pension expenditure decreased by 5% from the previous year with the reduction in hours of our Administrator and Music Therapist posts. A combination of both grant funding and reserves was

used to cover these particular costs. Our operating costs saw a reduction of 5% of our expenditure for the year, due to us spending less on IT and fundraising throughout the year.

Financial Management and Reserves Policy

Foyle Down Syndrome Trust has a Financial Management Policy which meets the requirements of the Charities Act 2013 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our annual accounts are prepared for each financial year as required by the Companies Act. They show a true and fair view and follow accounting standards issued by the Accounting Standards Board and adhere to recommendations of Statements of Recommended Practice.

The Charity's total income for the year ending 28th February 2024 was £494,117 (2023: £490,767) and expenditure was £468,128 (2023: £482,116).

Our robust financial management is a continuous process and includes budget setting, financial monitoring and decision making.

Restricted Reserves will be maintained at a level required for fulfilling our financial obligations to current funding streams. Unrestricted Reserves will be maintained at a level to cover unforeseen costs that may arise, recognise the volatile grant environment as well as allowing for the payment of liabilities which would arise should the company cease to exist. Any call upon the use of reserves will be at the approval of our Board of Directors which will examine the rationale for doing so and agree an amount where appropriate.

Reference and Administrative Details

Charity Name	Foyle Down Syndrome Trust Ltd
Charity Number	105694
Company Number	NI039134
Charity Address	Shared Future Centre 61 Irish Street Waterside Londonderry BT47 2DB
Charity Trustees as of 28th February 2024	Elaine Kirk Patricia Bray Anthony Kirk Angela Thompson Seamus Farren Mari McElgunn Deborah Rogers Clare McMonagle Gary Walsh Rosin Hamill
Independent Examiners / Accountants	McGroarty McCafferty and Company Ltd 2 Carlisle Terrace Londonderry BT47 2DB
Bank	AIB (NI) Meadowbank Strand Road Londonderry BT48 7TN

Structure, Governance and Management

Foyle Down Syndrome Trust Ltd is a charitable company limited by guarantee and not having any share capital and is registered under the Companies Act 2006.

Governing Document

The charitable company's document is the Memorandum and Articles of Association adopted in 1996 and last updated on 10th December 2018.

Board of Directors

The Directors of the Company are also Charity Trustees for the purposes of Charity Law and under the organisation's Articles are known as Members of the Board.

The charity is governed and directed by a voluntary board which comprises of 10 people from varied backgrounds and skill sets, including, finance, community development, health, education, community development and human resources. The aim of the Board is to provide leadership and develop strategy as well as to ensure good governance and financial control. New Board members receive training to brief them on roles and responsibilities and their legal obligations under Charity and Company law, the organisational structure and key organisational activities. The Board ensures the good governance of the charity by setting its strategic objectives and policy direction and by monitoring the charity's operations.

Board Meetings

The Board of Directors met 11 times last year, including the Charity's Annual General Meeting. The day-to-day operations of the Charity are managed by a Manager. He has led up a team of 12 members of staff during the last year and attends Board meetings and presents financial reports and other operational information to the Board to assist them in their governance role.

Serious Incidents Statement

We, the Trustees, confirm that there have been no serious incidents or other matters during the year which need to be reported to the Charity Commission.

Objectives and Activities

Charitable Objectives

Foyle Down Syndrome Trust endeavours to support and empower children and young people with Down syndrome, from birth to adulthood, to lead full, meaningful and productive lives and to help them reach their full and individual potential, ensuring they take and enjoy their rightful place in the community. We foster a culture of inclusion for all our members, with an holistic approach to addressing their educational, social and emotional needs, aspirations and goals, to enhance their literacy, numeracy, dexterity and social skills, improve their cognitive, communication, behaviour, emotional and language skills, whilst affording them new, regular, structured, interactive and challenging experiences and opportunities to improve their quality of life, break down barriers to achievement, increase educational attainment, reduce social isolation, build and strengthen friendships, increase their confidence, motivation and self-esteem. We strive to address inequality and endeavour to find innovative ways of addressing it and support our members overcome their many daily challenges.

Public Benefit Statement

The direct benefits are to relieve and rehabilitate children and young people with Down syndrome, improving their well-being and quality of life as well as their extended families and caring circles. They receive better services that fully meet their needs. They are enabled to participate in mainstream life including social activities and employment. They learn skills for life. To advance the education of children and young people with Down syndrome and their carers, improving outcomes through the development of capabilities, competencies, independence, play skills, communication and understanding. To organise conferences and workshops to enable professionals offer a more cohesive service to the families and this is a wider benefit to the community. These benefits are demonstrated through improved ability to engage in everyday life, using life skills learned, improved motor skills, muscle tone, behaviour, confidence, communication and self-esteem. Evidence is sought to demonstrate the benefits by seeking and receiving continuous feedback from participants and carers and carrying out regular monitoring and evaluation of our service provision.

This report is prepared in accordance with the special provisions of the Companies Act 2006 and was approved and authorised for issue by the Board of Directors on 8th November 2023 and signed on its behalf by our Chairperson.

Angela Thompson

ANGELA THOMPSON
CHAIRPERSON

Foyle Down Syndrome Trust Limited

Northern Ireland - Charity number 105694

Annual return

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Independent examiner's report on the unaudited financial statements to the directors of
Foyle Down Syndrome Trust Limited

We report on the accounts of the company for the year ended 28 February 2024, which are set out on pages 5 to 15.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity directors concerning any such matters.

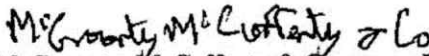
Our role is to state whether any material matters have come to our attention giving us cause to believe:

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Section 396 of the Companies Act 2006 and the methods and principles of the 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;
- that there is further information needed for proper understanding.

Independent examiner's statement

The charity's gross income exceeded £250,000, therefore the examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination as we are registered as members of Chartered Accountant Ireland which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.


McGroarty, McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
BT48 6JX
Date: 9 May 2024

Foyle Down Syndrome Trust Limited

Northern Ireland - Charity number 105694

Accounts

Registration number NI039134

Foyle Down Syndrome Trust Limited

(Company limited by guarantee)

Directors' report and financial statements

for the year ended 28 February 2023

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Contents

	Page
Legal and administrative information	1
Directors' report	2 - 3
Independent Examiner's report	4
Statement of Financial Activities	5
Balance sheet	6 - 7
Notes to the financial statements	8 - 15

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Company information

Directors	Elaine Kirk Patricia Bray Anthony Kirk Angela Thompson Seamus Farren Mari McElgunn Deborah Rogers Roisin Hamill Clare McMonagle Gary Walsh
Charity number	NIC 105694 XR22973
Company number	NI 039134
Registered office	Shared Future Centre Cityview Park 61 Irish Street Derry BT47 2DB
Accountants	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
Business address	Shared Future Centre Cityview Park 61 Irish Street Derry BT47 2DB
Bankers	AIB (NI) Meadowbank Strand Road Derry BT48 7TN

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Directors' report
for the year ended 28 February 2023

The directors present their report and the audited financial statements for the year ended 28 February 2023.

Principal activity

The principal activity of the charity company is to relieve and rehabilitate children and adults with Down Syndrome and improve well being and quality of life for children and adults with Down Syndrome as well as their extended family and caring circles.

Structure, governance and management

The company is governed and managed by the board of directors. The directors who served the company during the financial year are shown on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a monthly basis to review the performance of the charity and make decisions regarding its financial and operational matters. The directors govern the activities of the charitable company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

Objectives and activities

Foyle Down Syndrome Trust Limited fosters a culture of inclusion with an innovative and ground breaking approach to educational, social and personal development needs of children and young people with Down Syndrome. The charitable company organise, co-ordinate and facilitate educational, social and life skills programmes, ensuring inclusivity and diversity, the core tenants of the charitable company's policy and practice, are promoted. The company is a 'not-for-profit' organisation. The results for the year are set out in this report.

Achievements and performance

The directors are satisfied with the performance of the company during the year, in terms of both financial and operational results. Please refer to the charity's Annual Report for more detail on the numerous achievements of the company throughout the year.

Financial review

The net surplus for the year- £8,651 (2022 - surplus £71,304). The total of reserves at the year end £257,463 (2022 - £248,812). Cash at bank £259,333 (2022 - £261,361).

The directors aim to have a cash reserve covering at least 6 months expenditure at any given time.

Plans for the future periods

The directors plan to build sufficient reserves over the next five to six years with a view to purchasing a building. The building will provide more opportunities for the charity to extend its services.

Significant funding has been secured for future periods. The directors will continue to govern the company in line with the constitution in order to achieve the charitable company objectives.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Directors' report
for the year ended 28 February 2023

..... continued

Directors Responsibilities In Relation To The Financial Statements

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the profit or loss of the charity company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe methods and principles in the charities SORP 2019 (FRS 102);
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

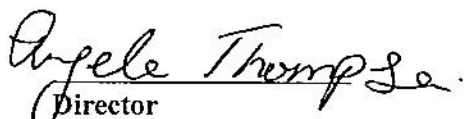
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

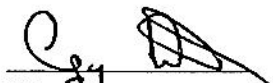
The report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with SORP 2019 (FRS102).

Independent Examiner

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be reappointed as independent examiners for the ensuing year.

The financial statements were approved and authorised for issue by the board on 23 May 2023 and signed on its behalf by;


Director


Director

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Independent examiner's report on the unaudited financial statements to the directors of
Foyle Down Syndrome Trust Limited

We report on the accounts of the company for the year ended 28 February 2023, which are set out on pages 5 to 15.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity directors concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Section 396 of the Companies Act 2006 and the methods and principles of the 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;
- that there is further information needed for proper understanding.

Independent examiner's statement

The charity's gross income exceeded £250,000, therefore the examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination as we are registered as members of Chartered Accountant Ireland which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

McGroarty, McCafferty & Company Ltd
McGroarty, McCafferty & Company Ltd

Accountants & Tax Consultants

2 Carlisle Terrace

BT48 6JX

Date: 23 May 2023

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Statement of Financial Activities
for the year ended 28 February 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Expenditure					
Incoming Resources					
Voluntary Income	3	56,179	419,802	475,981	469,507
Activities for generating funds	4	14,247	-	14,247	11,145
Investment Income	5	539	-	539	18
Total Incoming Resources		<u>70,965</u>	<u>419,802</u>	<u>490,767</u>	<u>480,670</u>
Resources Expended					
Direct Charitable Expenditure	6	48,171	380,105	428,276	362,198
Management & Administration	6	14,249	39,591	53,840	47,168
Total Resources Expended		<u>62,420</u>	<u>419,696</u>	<u>482,116</u>	<u>409,366</u>
Net Incoming / (Outgoing) Resources	13	8,545	106	8,651	71,304
Balances brought forward 1 March 2022		<u>238,090</u>	<u>10,722</u>	<u>248,812</u>	<u>177,508</u>
Balances carried forward 28 February 2023		<u>246,635</u>	<u>10,828</u>	<u>257,463</u>	<u>248,812</u>

The above amounts relate to continuing operations of the charity.

The charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Balance sheet
as at 28 February 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		37,958		6,937
Current assets					
Debtors	11	-		3,479	
Cash at bank and in hand		259,333		261,361	
		<u>259,333</u>		<u>264,840</u>	
Creditors: amounts falling due within one year	12	<u>(39,828)</u>		<u>(22,965)</u>	
Net current assets			<u>219,505</u>		<u>241,875</u>
Total assets less current liabilities			257,463		248,812
Net assets			<u>257,463</u>		<u>248,812</u>
Funds	13				
Restricted			10,828		10,722
Unrestricted			246,635		238,090
			<u>257,463</u>		<u>248,812</u>

The notes on pages 8 to 15 form an integral part of these financial statements.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Balance sheet (continued)

In approving these financial statements as directors of the company we hereby confirm:

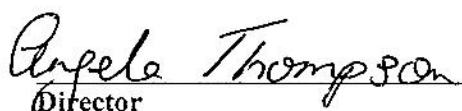
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

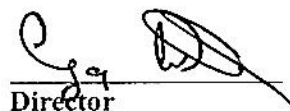
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP 2019 (FRS102).

The financial statements were approved and authorised for issue by the board on 23 May 2023 and signed on its behalf by:


Director

Date: 23 May 2023


Director

Date: 23 May 2023

Registration No: NI039134

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

1. General information

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Shared Future Centre, Cityview Park, 61 Irish Street, Derry, BT47 2DB.

2. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

2.1. Accounting convention

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply 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 published in October 2019 (SORP 2019) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include the certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

2.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by the volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

..... continued

2.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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.

2.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	20% Straight Line
Website	-	20% Straight line

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

..... continued

3. Incoming Resources	Unrestricted Income 2023 £	Restricted Income 2023 £	Total Funds 2023 £	Total Funds 2022 £
<u>Incoming resources from charitable activities</u>				
WHSCT contract	-	39,230	39,230	38,844
Private and parent donations	-	5,000	5,000	5,000
WHSCT - Day Opportunity Supported	-	166,688	166,688	141,948
WHSCT - Covid Grant	-	-	-	17,585
The National Lottery	-	95,094	95,094	81,599
The National Lottery - Covid Grant	-	-	-	21,710
The National Lottery - Cost of Living Fund	-	2,717	2,717	-
Community Foundation - Enabling Growth Grant	-	-	-	14,800
The Trusthouse Charitable Foundation	-	21,971	21,971	-
The Baily Thomas Charity Fund	-	5,000	5,000	-
Garfield Weston Foundation	-	-	-	6,646
BBC Children in Need	-	32,531	32,531	26,276
CF Keadue Grant	-	-	-	3,000
Derry City and Strabane District Council	-	-	-	500
Education Authority	-	-	-	10,000
Pathway Fund	-	29,932	29,932	29,598
The Clothworkers Foundation	-	3,000	3,000	-
Percy Bilton Grant	-	-	-	4,652
Edward Gostling Foundation	-	-	-	6,076
Firmus Energy	-	18,639	18,639	-
Margaret Dobson Grant	-	-	-	1,500
	-	<u>419,802</u>	<u>419,802</u>	<u>409,734</u>
<u>Voluntary Income</u>				
Private & parent donations	56,179	-	56,179	59,773
	<u>56,179</u>	<u>419,802</u>	<u>475,981</u>	<u>469,507</u>

(i) **Restricted Funds**

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) **Unrestricted Funds**

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

..... continued

4. Activities for generating funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Gift Aid Claim	14,247	-	14,247	11,145

5. Investment Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Deposit Interest	539	-	539	18

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

..... continued

6. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Direct Charitable Expenditure				
Wages & salaries	-	326,757	326,757	279,625
Staff pension costs	-	30,272	30,272	25,525
Staff training	616	1,746	2,362	2,052
Other staff costs	-	1,946	1,946	-
Programme & resources	47,282	15,245	62,527	52,499
Advertising & PR	-	760	760	-
Volunteer expenses	-	1,625	1,625	-
Travel	240	1,024	1,264	1,486
Subscriptions & memberships	33	730	763	1,011
	<u>48,171</u>	<u>380,105</u>	<u>428,276</u>	<u>362,198</u>
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Management & Administration				
Rent	4,699	14,096	18,795	18,336
Insurance	-	4,035	4,035	3,891
Light & heat	1,620	7,918	9,538	6,258
Repairs & maintenance	568	356	924	1,402
Cleaning expenses	-	79	79	55
Stationery & postage	297	1,524	1,821	2,320
Communications & IT	165	3,600	3,765	3,639
Evaluation	-	-	-	4,800
Accountancy	-	1,320	1,320	1,320
Bank charges	-	857	857	788
Fundraising expenses	-	1,227	1,227	1,380
Depreciation	6,900	4,579	11,479	2,979
	<u>14,249</u>	<u>39,591</u>	<u>53,840</u>	<u>47,168</u>
Total	<u><u>62,420</u></u>	<u><u>419,696</u></u>	<u><u>482,116</u></u>	<u><u>409,366</u></u>

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

..... continued

	2023	2022
	£	£
7. Net (Deficit)/ Surplus		
Net (Deficit)/ Surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	11,479	2,979
	<u>11,479</u>	<u>2,979</u>

	2023	2022
	£	£
8. Employees		
Wages & Salaries	326,757	279,625
Staff pension contributions	30,272	25,525
	<u>357,029</u>	<u>305,150</u>

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
	10	10
	<u>10</u>	<u>10</u>

9. Taxation

As a charity, Foyle Down Syndrome Trust Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly, no tax charges have arisen in the charity.

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

..... continued

10. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Website £	Total £
Cost				
At 1 March 2022	37,921	-	2,850	40,771
Additions	-	42,500	-	42,500
At 28 February 2023	<u>37,921</u>	<u>42,500</u>	<u>2,850</u>	<u>83,271</u>
Depreciation				
At 1 March 2022	30,984	-	2,850	33,834
Charge for the year	2,979	8,500	-	11,479
At 28 February 2023	<u>33,963</u>	<u>8,500</u>	<u>2,850</u>	<u>45,313</u>
Net book values				
At 28 February 2023	<u>3,958</u>	<u>34,000</u>	<u>-</u>	<u>37,958</u>
At 28 February 2022	<u>6,937</u>	<u>-</u>	<u>-</u>	<u>6,937</u>
11. Debtors			2023 £	2022 £
Sundry Debtors			-	519
Grants Receivable			-	2,960
			<u>-</u>	<u>3,479</u>
12. Creditors: amounts falling due within one year			2023 £	2022 £
Deferred income			38,508	21,645
Accruals			1,320	1,320
			<u>39,828</u>	<u>22,965</u>

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Notes to the financial statements
for the year ended 28 February 2023

..... continued

13. Movements in Funds	At 1 March 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 28 February 2023 £
<u>Restricted funds:</u>					
Restricted funds	10,722	419,802	(419,696)	-	10,828
<u>Unrestricted funds:</u>					
General Funds	238,090	70,965	(62,420)	-	246,635
Total funds	<u>248,812</u>	<u>490,767</u>	<u>(482,116)</u>	<u>-</u>	<u>257,463</u>

14. Related party transactions

There were no related party transactions in the period under review.

15. Controlling interest

Controlling interest of the charitable company lies with board of directors.

16. Company limited by guarantee

Foyle Down Syndrome Trust Limited is a company limited by guarantee and not having a share capital.

17. Post Balance Sheet events

No significant events have taken place since the year end that would result in adjustments to 2023 financial information or inclusion of a note thereto.

Foyle Down Syndrome Trust Limited

Northern Ireland - Charity number 105694

Annual report

FOYLE DOWN SYNDROME TRUST

Annual Report and Statement of Accounts

For the year to 28th February 2023

Foyle Down Syndrome Trust – Registered Charity No NIC105694
info@fdst.org.uk

Annual Report for the year ended 28th February 2023

Achievements, Performance and Activities

The Year in Numbers	2
Early Intervention programme	2
Healthy Hearts and Minds programme	2,3
Project 21 programme	3,4

Financial Review

Financial Performance	5
Income	5
Expenditure	5
Financial Management and Reserves Policy	6

Reference and Administrative Details

Charity Name	7
Charity Number	7
Charity Address	7
Charity Trustees as of 28 th February 2023	7

Structure, Governance and Management

Governing Document	8
Board of Directors	8
Board Meetings	8
Serious Incidents Statement	8

Objectives and Activities

Charitable Objectives	9
Public Benefit Statement	9

Signed on behalf of Board of Directors	10
--	----

Annual Report for year ending 28th February 2023

The Trustees of Foyle Down Syndrome Trust Ltd are pleased to submit their report and accounts for the period 1st March 2022 to 28th February 2023.

In this report the Trustees present a summary of its purpose, governance, activities, achievements and finances.

It contains the information required to be provided in the Trustees Annual report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of directors. The financial statements are prepared in accordance with the Companies Act 2006, the Charities Act (NI) 2008, FRS 102.

Achievements and Performance

The Year in 6 Numbers

27th Year Supporting children and young people with Down syndrome	2557 Early Intervention programmes	934 Programme Activities	6315 Service Delivery Attendance	12 Staff	38 Volunteers
---	--	---------------------------------------	--	--------------------	-------------------------

Early Intervention Programme

A total of 1201 one-to-one education lessons were planned and facilitated for 45 children with Down syndrome, aged 0 to 12 years. Each high quality, structured lesson was tailored to suit each child's educational, emotional and social profile, in partnership with parents and focussed on the enhancement of early numeracy competency, speech, communication, fine motor skills and dexterity. Using scientifically proven interventions such as ABBLs, See and Learn, Numicon, Jolly Phonics and TACPAC, our Education Outreach Officers record and analyse lesson data to ensure each child reaches their full and individual potential and achieve the very best possible learning and development outcomes.

Our Music Therapist created person-centred therapeutic approaches for each young person with Down syndrome, aged 0 to 18 years, with the development of communication and confidence skills playing central goals for each of them. Both one-to-one and group music therapy sessions provided an explorative and important gateway for all our children and young people to build and achieve a greater sense of emotional wellness and confidence, strengthening their communication skills, using a wide range of musical instruments and musical techniques.

Healthy Hearts and Minds Project

Health and WellBeing

All activities were planned in partnership with our children and young people, aged 8 to 25 years, empowering them to shape and drive activities, whilst encouraging them to embrace new and challenging opportunities and experiences to develop a range of core competencies. Fun, interactive, physical, emotional and structured, weekly projects afforded our children and young people to cycle, swim, play sports, do arts and crafts, attend residential, holiday in Scotland, relax with yoga, cookery, have socials with their peers from other groups across our city, including, The Londonderry YMCA, Rugby Tots, Ryan McBride Foundation, Lincoln Court Youth Clubs and many more. Fitness levels, confidence, independence, resilience, motivation, emotional wellness and skills learning have all increased significantly throughout the year.

Mentoring and Inclusion

Our 8 to 12 and 13 to 19 year groups have been engaged in a varied, enjoyable, developmental programme throughout the week. Saturday sessions have allowed for the children to flourish in a safe, child-friendly and enjoyable environment. Saturday sessions incorporate outdoor learning and mentoring time as one programme. These sessions have been busy year-round, with fantastic attendance. Members have been flourishing as they have built confidence, friendship, and rapport with their peers. The children have also learnt many new skills and we have seen great improvement in their fine motor skills, dexterity, and energy levels. It has been a truly wonderful experience to watch friendships grow and to be engaged in such a joyful, child-centred learning programme. The group have continued to work together through social games, songs, messy and free play to develop their interpersonal skills, friendships, and physical development. They also have enthusiastically engaged in baking lessons, singing, arts and crafts, highland dance lessons and well-being activities which have been received very well by all.

Outdoor Learning and Development

All children and young people with Down syndrome, aged 8 to 19 keenly participated in activities such as coppicing Willow trees to make willow pegs, learned how to identify native ancient trees, river monitoring in leaky dams, using ancient techniques to create art by flower pounding, making safe campfires and most importantly toasting and enjoying s'mores. The John Muir Certification Award was presented to each young person on completion of this project which supported them to connect and enjoy with nature, the landscape and the natural environment. Our 8 to 12 year group took part in "The Green Buddies Programme", which afforded them opportunities to create mud pies in a mud kitchen, scavenger hunt, engage in outdoor games, arts and crafts, dancing, bug hunts and litter picking in and around our outdoor space. The main aim of this programme was to help our young people understand, enjoy and learn about the world around them, develop friendships, confidence and improve their fine motor skills and individual abilities and it certainly did that. Outdoor play has greatly enhanced our children's social awareness skills, encouraged them to develop healthy ways of forming friendships, respond appropriately to physical interaction and use their imaginations to entertain each other and gain respect for nature.

Project 21

Social, Personal Development and Inclusion

In September 22 the group began the "Steeper Steps" programme in partnership with local youth organisation YouthAction NI and outdoor activity provider Far and Wild. This programme focused on exploring our city and discovering new adventures on our doorstep. From kayaking on Enagh Lough to slacklining in St Columbs Park the group got the opportunity to really challenge themselves whilst also learning some outdoor skills such as creating a small fire to cook smores on. The group also began a new 12week programme in collaboration with North West Cricket Union which focused on developing their leadership skills, learn new ways of keeping fit and participate in fun cricket based games. Upon completion, they achieved "Cricket Activators" accreditation and received cricket equipment which they have been using to introduce other groups to the fundamentals of cricket and how it can be used as a fun way of keeping fit. One of the highlights of 2022 was when the Project 21 group hosted the first ever Peace Games in the city. This soccer event brought together over 100 young adults from different learning disability groups to play football and socialise in the spirit of play. We have grown this event and will host over 150 young adults in September 2023 with a bigger and better Peace Games which we hope to make an annual event to celebrate peace through play. In January 2023 the group began a new exercise and fitness programme with Inclusively Fit, travelling to Ulster University, Magee Campus to take part in gym sessions using a range of cardio, resistance and gym equipment to enhance fitness levels, become educated on how to use various gym equipment and boost their confidence to attend a gym independently. We also embraced the new year energy by beginning "The Biggest Improver" initiative in partnership with The Old Library Trust. Each member completed health checks at the beginning, middle and end of the programme which included height & weight, blood pressure and BMI. We also completed fitness checks with each member and helped them to set their own achievable

health goals. To help achieve these goals the group enjoyed Zumba Dancing, Boxing, Yoga and circuit sessions.

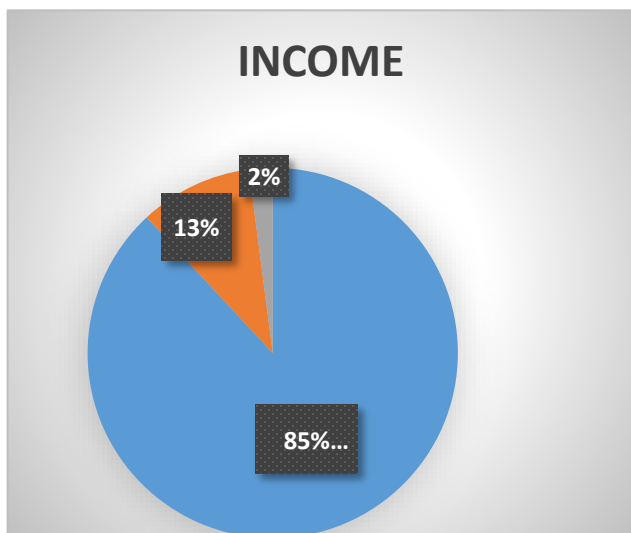
Our Project 21 Group busy waste warriors continued their wonderful work on saving our planet during the year with cleaning up local parks, beaches and walkways. As noble as it is to clean up our environment it's a lot easier when you have friends to give you a hand and great teamwork was in abundance. The group invited their friends from Moving on Up, Destined and The Prince's Trust and together they did a marvellous and tidy job doing a coastal clean-up in partnership with the Lough's Agency. Each of our groups spent time throughout the year diligently working in our garden and during an enjoyable "Green and Me" programme they prepared soil for planting, planted for the season ahead, designed and painted flower beds, and accomplished many DIY and crafts activities in our outdoor classroom.

Social Enterprise

Our young people have been learning how to successfully navigate and computer programmes such as 'Creative Studio, Serif 9 and Cut Studio', assisting them to create digital designs for products. With less focus on vinyl printing for our clothing products, we have expanded our skills to include sublimation dye printing. This process allows us to transfer a photo or unique design onto t-shirts or any item of clothing and we have been busy putting the skills to use with the production and completion of many orders including concert t-shirts, hen and stag party t-shirts, birthday trips and many other events. The run up to Christmas was an extremely busy time for our Social Enterprise, with our young people working hard and overtime to fulfil orders for personalised santa sacks, jigsaws, stockings and mugs, with an additional product range which we introduced including personalised Christmas tree decorations and packs of Christmas cards. We chose wooded snowflake shaped tree decorations and these proved very popular with customers who requested photos of their children and families printed on them, as well as many with photos of family pets! For our Christmas cards we collaborated with our Early Learning and Development Team, who worked with children from our 4 to 7 year group, and we used each child's design to create beautiful packs of unique cards that proved so popular we struggled to keep up with the demand! With our expanding range of products, we decided it best to also develop our branding. Hence, we created unique packaging informing customers that the product they are purchasing has been carefully crafted and designed by our young people in their very own Down Right Crafty enterprise. We joined forces with 'Seagate' collaborating on their Generation Innovation Project involving 14 to 16 year old Business students from all across Northern Ireland working on developing consumer awareness and how to encourage people to make more socially responsible decisions when shopping, thus contributing to a positive social impact within their communities.

Financial Performance

Financial performance in the year to 28th February 2023 has been predominantly consistent with the Board of Director's forecasts and expectations; a net surplus of £8,651 for year ending 28th February 2023. This year, our reserves totalled £257,463.

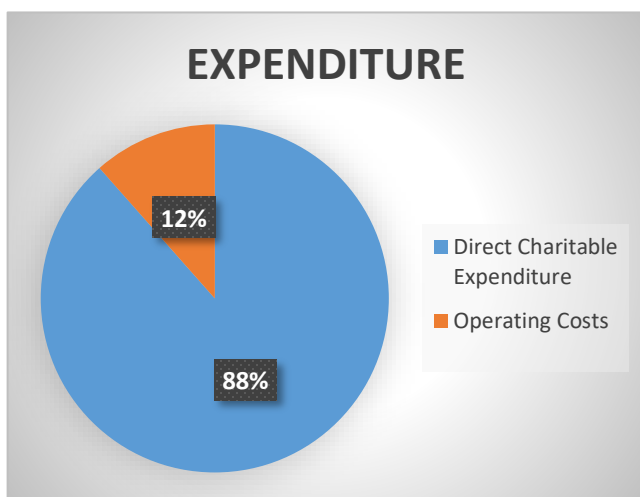


Grant Aid **£419,802**

Fundraising **£56,718**

Gift Aid **£14,247**

85% of our total income was secured through successful funding applications and requests to a wide range of funding Trusts, Foundations and Charities. 12% (£51,327) of this particular income stream was from new funding sources and the remaining 88% (£368,475) from long term funders, ie BBC Children in Need, Pathway Fund, Western Health and Social Care Trust and The National Lottery Community Fund. 13% of our total income, £56,718 was raised by our families and friends through various fundraising events. 2% of our income was raised through Gift Aid, adding a total of £14,247 to our reserves.



Direct Charitable Expenditure **£428,276**

Operating Costs **£53,840**

88% of our income was expended towards Direct Charitable Expenditure, covering core staff expenditure items of salary, pension costs, travel and training (£365,749), programme activities (£47,110) and resources (£15,417). Our salary and pension expenditure increased by 15% from the previous year with the additional cost of Support Worker fees and increase in hours worked of existing staff members. A combination of both grant funding and reserves was used to cover these particular costs. Our operating costs saw a significant increase of 16% of our expenditure for the year, due to rising costs of heat, light and rent, coupled with a significant increase in depreciation with the purchase of a new minibus.

Financial Management and Reserves Policy

Foyle Down Syndrome Trust has a Financial Management Policy which meets the requirements of the Charities Act 2013 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our annual accounts are prepared for each financial year as required by the Companies Act. They show a true and fair view and follow accounting standards issued by the Accounting Standards Board and adhere to recommendations of Statements of Recommended Practice.

The Charity's total income for the year ending 28th February 2023 was £490,767 (2021: £480,670) and expenditure was £482,116 (2021: £409,366).

Our robust financial management is a continuous process and includes budget setting, financial monitoring and decision making.

Restricted Reserves will be maintained at a level required for fulfilling our financial obligations to current funding streams. Unrestricted Reserves will be maintained at a level to cover unforeseen costs that may arise, recognise the volatile grant environment as well as allowing for the payment of liabilities which would arise should the company cease to exist. Any call upon the use of reserves will be at the approval of our Board of Directors which will examine the rationale for doing so and agree an amount where appropriate.

Reference and Administrative Details

Charity Name	Foyle Down Syndrome Trust Ltd
Charity Number	105694
Company Number	NI039134
Charity Address	Shared Future Centre 61 Irish Street Waterside Londonderry BT47 2DB
Charity Trustees as of 28th February 2023	Elaine Kirk Patricia Bray Anthony Kirk Angela Thompson Seamus Farren Mari McElgunn Deborah Rogers Clare McMonagle Gary Walsh Rosin Hamill
Independent Examiners / Accountants	McGroarty McCafferty and Company Ltd 2 Carlisle Terrace Londonderry BT47 2DB
Bank	AIB (NI) Meadowbank Strand Road Londonderry BT48 7TN

Structure, Governance and Management

Foyle Down Syndrome Trust Ltd is a charitable company limited by guarantee and not having any share capital and is registered under the Companies Act 2006.

Governing Document

The charitable company's document is the Memorandum and Articles of Association adopted in 1996 and last updated on 10th December 2018.

Board of Directors

The Directors of the Company are also Charity Trustees for the purposes of Charity Law and under the organisation's Articles are known as Members of the Board.

The charity is governed and directed by a voluntary board which comprises of 10 people from varied backgrounds and skill sets, including, finance, community development, health, education, community development and human resources. The aim of the Board is to provide leadership and develop strategy as well as to ensure good governance and financial control. New Board members receive training to brief them on roles and responsibilities and their legal obligations under Charity and Company law, the organisational structure and key organisational activities. The Board ensures the good governance of the charity by setting its strategic objectives and policy direction and by monitoring the charity's operations.

Board Meetings

The Board of Directors met 7 times in person last year and 3 times online via Zoom, including the Charity's Annual General Meeting. The day to day operations of the Charity are managed by a Manager. He has led up a team of 12 members of staff during the last year and attends Board meetings and presents financial reports and other operational information to the Board to assist them in their governance role.

Serious Incidents Statement

We, the Trustees, confirm that there have been no serious incidents or other matters during the year which need to be reported to the Charity Commission.

Objectives and Activities

Charitable Objectives

Foyle Down Syndrome Trust endeavours to support and empower children and young people with Down syndrome, from birth to adulthood, to lead full, meaningful and productive lives and to help them reach their full and individual potential, ensuring they take and enjoy their rightful place in the community. We foster a culture of inclusion for all our members, with an holistic approach to addressing their educational, social and emotional needs, aspirations and goals, to enhance their literacy, numeracy, dexterity and social skills, improve their cognitive, communication, behaviour, emotional and language skills, whilst affording them new, regular, structured, interactive and challenging experiences and opportunities to improve their quality of life, break down barriers to achievement, increase educational attainment, reduce social isolation, build and strengthen friendships, increase their confidence, motivation and self-esteem. We strive to address inequality and endeavour to find innovative ways of addressing it and support our members overcome their many daily challenges.

Public Benefit Statement

The direct benefits are to relieve and rehabilitate children and young people with Down syndrome, improving their well-being and quality of life as well as their extended families and caring circles. They receive better services that fully meet their needs. They are enabled to participate in mainstream life including social activities and employment. They learn skills for life. To advance the education of children and young people with Down syndrome and their carers, improving outcomes through the development of capabilities, competencies, independence, play skills, communication and understanding. To organise conferences and workshops to enable professionals offer a more cohesive service to the families and this is a wider benefit to the community. These benefits are demonstrated through improved ability to engage in everyday life, using life skills learned, improved motor skills, muscle tone, behaviour, confidence, communication and self-esteem. Evidence is sought to demonstrate the benefits by seeking and receiving continuous feedback from participants and carers and carrying out regular monitoring and evaluation of our service provision.

This report is prepared in accordance with the special provisions of the Companies Act 2006 and was approved and authorised for issue by the Board of Directors on 8th November 2023 and signed on its behalf by our Chairperson.

ANGELA THOMPSON
CHAIRPERSON

Foyle Down Syndrome Trust Limited

Northern Ireland - Charity number 105694

Annual return

Foyle Down Syndrome Trust Limited
Company limited by guarantee

Independent examiner's report on the unaudited financial statements to the directors of
Foyle Down Syndrome Trust Limited

We report on the accounts of the company for the year ended 28 February 2023, which are set out on pages 5 to 15.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity directors concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Section 396 of the Companies Act 2006 and the methods and principles of the 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;
- that there is further information needed for proper understanding.

Independent examiner's statement

The charity's gross income exceeded £250,000, therefore the examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination as we are registered as members of Chartered Accountant Ireland which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.


McGroarty, McCafferty & Company Ltd

Accountants & Tax Consultants

2 Carlisle Terrace

BT48 6JX

Date: 23 May 2023