

CHARITY REGISTRATION NUMBER: NIC105835

Strabane Down Syndrome Support Group
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Strabane Down Syndrome Support Group

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Strabane Down Syndrome Support Group

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Strabane Down Syndrome Support Group

Charity registration number NIC105835

Principal office and registered Office 18 Craignagore Lane
Strabane
Co. Tyrone
BT82 8FD

The trustees

Mrs Helen Wright
Miss Sinead Curran
Mrs Julie Devine
Mrs Cathy Brown
Mrs Majella Mc Gettigan
Miss Joanne Mc Namee
Mrs Michelle Keaveny
Mrs Kelly Devenny
Mrs Laura Mc Cailion

Company secretary Mrs Joanne Mc Namee

Structure, governance and management

Governing Document

The group is recognised as a Charity by NI Charities Commission

Principal Activity

The principal Activity of the organisation is to support the Development of conditions for people with Down Syndrome to meet their Potential, providing support to Parents and building and Developing new friendships whilst promoting Equality.

Objectives and activities

The Organisations objectives are to arrange placements for adults with down Syndrome by meeting and socialising with People with Down Syndrome creating Friendships with other peers. Parents and Siblings who face similar Family Issues, thus building understanding and Mutual respect.

Strabane Down Syndrome Support Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Strabane Down Syndrome Support Group is non-profit making and had Net Incoming Resources of £8,313 for the year. There is no Capital Expenditure incurred.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30th April 2024 and signed on behalf of the board of trustees by:

Joanne mc Namee

Joanne Mc Namee
Charity Secretary

Strabane Down Syndrome Support Group

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Strabane Down Syndrome Support Group

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Strabane Down Syndrome Support Group ('the charity') for the year ended 31 March 2024

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 (the '2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Independent Examiner

John Mc Crossan
24B Evish rd
Strabane
Co. Tyrone

Strabane Down Syndrome Support Group

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

Statement of income and expenditure (including income and expenditure arising from the sale of assets)		2024		2023	
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
	Note				
Income and endowments	5	16 017	-	16 017	890
Donations and legacies	6	-	-	16 017	890
Other trading activities		16 017	-		
Total income					
Expenditure					
Expenditure on raising funds				7 704	18 806
Costs of raising donations and legacies	7	7 704	-	7 704	18 806
Total expenditure					
Net income/(expenditure) and net movement in funds		8 313	-	8 313	(17 916)
Reconciliation of funds					
Total funds brought forward		15 276	-	15 276	33 192
Total funds carried forward		23 589	-	23 589	15 276

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

The notes on pages 7 to 10 form part of these financial statements.

Strabane Down Syndrome Support Group

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Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets		23,789	15,476
Cash at bank and in hand			
	10	200	200
Creditors: amounts falling due within one year		23,589	15,276
Net current assets		23,589	15,276
Total assets less current liabilities			
Funds of the charity		23,589	15,276
Unrestricted funds			
	11	23,589	15,276
Total charity funds			

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30th April 2023, and are signed on behalf of the board by:

Joanne Mc Namee

Joanne Mc Namee
Charity Secretary

The notes on pages 7 to 10 form part of these financial statements.

Strabane Down Syndrome Support Group

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities	8,313	(17,916)
Net income/(expenditure)	-	(-)
Changes in:	8,313	(17,916)
Trade and other creditors	8,313	(17,916)
Cash generated from operations	8,313	(17,916)
Net cash from/(used in) operating activities	8,313	(17,916)
Net increase/(decrease) in cash and cash equivalents	15,476	33,392
Cash and cash equivalents at beginning of year	23,789	15,476
Cash and cash equivalents at end of year		

The notes on pages 7 to 10 form part of these financial statements.

Strabane Down Syndrome Support Group

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 18 Craignagore Lane, Strabane, Co. Tyrone BT82 8FD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

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

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Notes to the Financial Statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

Incoming resources

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

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

Resources expended

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

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

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

4. Limited by guarantee

Strabane Down Syndrome Support Group

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Notes to the Financial Statements (continued)

Year ended 31 March 2024

5. Donations and legacies

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Grants				
Big Lottery Fund	-	-	-	-

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	16,016		890	-
	-		-	-
	-----	-----	-----	-----
	16,016		890	-

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising Costs	1,021	-	1,021
Group Trips/Days Out	6,683	-	6,683
Insurance	-	-	-
Adverts & PR	-	-	-
Meeting Costs	-	-	-
	-----	-----	-----
	7,704	-	7,704

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising Costs	890	-	890
Events Costs	-	-	-
Insurance	-	-	-
Adverts & PR	-	-	-
Disney Land Trip	-	-	-
Meeting Costs	-	-	-
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	890	-	890

8. Staff costs

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

The average head count of employees during the year was Nil (2023: Nil).

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Notes to the Financial Statements (continued)

Year ended 31 March 4

9. Trustee remuneration and expenses

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

10. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	200	200
Grant In Advance	-	-
	<u>200</u>	<u>200</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 24 £
General funds	<u>15,276</u>	<u>16,017</u>	<u>7,704</u>	<u>23,879</u>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 24 £
Restricted Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>