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Scottish Charity Number: SC040699
Charity Commission Number: 287106
Company Number: 01681335 (England and Wales)

The Uphill Ski Club of Great Britain
T/A Disability Snowsport UK
A company limited by guarantee

Annual Report and Financial Statements
for the year ended 31 March 2026

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK

Contents

	Page
Report of the Trustees	1
Independent Auditor's Report to the Members and Trustees	16
Statement of Financial Activities (incorporating the Income and Expenditure Account)	20
Statement of Financial Position	21
Statement of Cash Flows	22
Notes to the Financial Statement	23

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK

Report of the Trustees for the year ended 31 March 2026

The trustees, who are also directors for the purpose of company law, present their report and the accounts of the charity for the year ended 31 March 2026.

The financial statements have been prepared in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS102) (effective 1 January 2015), the Statement of Recommended Practice (SORP) 2019 "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)", the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, Regulation10 of the Charities Accounts (Scotland) Regulations 2006(as amended), the Charities Act 2022, and the Charity (Accounts and Reports) Regulations 2008.

Objectives and Activities

Snowsport for Everyone: What we do and why

Too many disabled children and adults face barriers to being active, with limited opportunities to take part and stay involved. Research shows that:

- Three quarters of disabled people want to be more active.
- Activity levels fall as disabled children get older.
- Disabled people remain underrepresented in snowsport.

This matters. More than 6.9 million working-age disabled people and 770,000 disabled children live in the UK. Everyone should have the opportunity to experience the freedom, confidence and community that being active and connected can provide. Snowsport participation is our way of making this happen.

Disability Snowsport UK's vision is of mountains and ski slopes free from barriers, where disabled people can learn and take part alongside family, friends and community.

It's our mission to make snowsport accessible for everyone.

We do this by:

- Providing expert adaptive teaching and activities for individuals, families and groups across the UK
- Providing holidays in the UK and in Europe
- Providing social and recreational skiing groups
- Working with governing bodies, training organisations and partners to widen access, increase awareness and share knowledge

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Objectives and Activities (continued)

Strategy: Snowsport for Everyone

We worked with members, participants and partners to shape our 2022–26 strategy. They told us that disabled people still face barriers to taking part in sport and physical activity, despite wanting to lead healthy, active and connected lives. They also told us how much they value the Disability Snowsport UK community and the inclusive support that helps them to be active and take part with confidence.

It also highlighted two key challenges:

- Disabled people still face barriers to participating in sport and activity.
- The snowsport sector is not yet as inclusive and accessible as it should be.

During the strategy period we have tackled these problems through four strands of activity. A strong adaptive snowsport community; an inclusive snowsport sector; fundraising with purpose; and a sustainable resilient organisation.

All of Disability Snowsport UK's work is led by our values:

- **Welcoming**: We welcome everyone and support inclusivity for all.
- **Listening**: We recognise that each person is the expert in their own life and condition, and an equal participant in their own snowsport journey. We listen to learners, members, staff, volunteers, and partners to respond to the needs of our community.
- **Challenging and Supporting**: We work in partnership with individuals and organisations to help people to unlock their potential, offering practical support to help everyone achieve their goals and make progress that is meaningful for each person or partner organisation.
- **Transparent**: We are committed to being open, fair and honest in person, in giving feedback, and across all the charity's work.

Review of our Achievement and Performance

1. A Strong Adaptive Snowsport Community:

Over the last year we have continued to increase the number of people taking part, as well as the range of activities available.

Participation has grown with group activity and partnership working helping to increase engagement and development of new activities. Group activities provide more affordable opportunities for a wide range of learners and continues to grow in importance.

In 2025/26 there were 7,142 lesson and group session attendances (6,396 in 2024/25) by 1,861 people (1,555 in 2024/25).

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Review of our Achievement and Performance (continued)

1. A Strong Adaptive Snowsport Community (continued):

The year at a glance:



These activities took place at eight snowsport schools across the UK:

- Three indoor snow centres – Snow Dome, Tamworth; The Snow Centre, Manchester; The Snow Centre, Hemel Hempstead
- Four outdoor dry slopes –Glasgow Ski & Snowboard Centre; Bearsden Snowsports Club, Glasgow; Midlothian Snowsport Centre; and Sandown Ski.
- Cairngorm Mountain, Scotland.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Review of our Achievement and Performance (continued)

1. A Strong Adaptive Snowsport Community (continued):

It is the individual feedback that casts light on why these activities matter.

"We are delighted with the support our son has experienced. He has grown in confidence and made good progress. His needs are understood and his voice heard."

"I love the ski night each month. All the instructors are great. It's great to meet people my own age who enjoy skiing."

"This was my first time on a sit ski, having recently become disabled. James' style gently asking me about me, my challenges, my ambition and thus why I wanted to learn was, in itself, fantastic. This was made even better out on the slope, as his teaching method and encouragement really helped me learn a new skill and experience. I will be back for more lessons."

Local groups

Disability Snowsport UK has nine volunteer-led local recreational groups across the UK, offering recreational and social snowsport in Manchester, Hemel Hempstead, Milton Keynes, Castleford, Tamworth, Tunbridge Wells, the South East, Edinburgh and across Scotland.

These groups are at the heart of our community. They give disabled skiers and snowboarders the chance to practise their skills, build confidence, make friends and stay active beyond lessons.

None of this would be possible without our volunteers. From on slope support to committee members working behind the scenes, their time, commitment and enthusiasm make our local groups thrive. We are incredibly grateful to every volunteer who helps make snowsport accessible for more people.

Holiday programme

Between January and March 2026, 67 skiers and snowboarders, along with their friends, families and carers, travelled to Andorra for DSUK's winter holidays in Arinsal and El Tarter. This included a tailored week with the Rugby Football Union's Injured Players Foundation.

These holidays are often the result of months of preparation, practice and building confidence before taking to the mountains. For many, they make a long-held dream of experiencing snowsports holiday possible. The weeks provide opportunities to learn new skills, progress, try new experiences and build lifelong friendships.

The programme is possible thanks to the incredible support of Crystal Ski. Their team works closely with us to plan and deliver the holidays, with Crystal Ski staff volunteering their time to support participants throughout the week. We are hugely grateful for their commitment and for helping to provide these life-changing experiences.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Review of our Achievement and Performance (continued)

2. An Inclusive Snowsport Sector:

Disability Snowsport UK knows that partnership is key to making snowsport more accessible. We work with others to create more opportunities for disabled people, their families and carers.

During the last year, we've worked closely with Snowsport Scotland, Snowsport England and the GB development pathway to support engagement and development in adaptive snowsport. We work to support activities such as the development sessions and performance coaching as well as the Parallel Lines race series which offer opportunities for disabled skiers and snowboarders to challenge themselves and improve their skills in a different setting. We've also worked with the British Association of Snowsport Instructors (BASI) on adaptive provision as well as other snowsport providers, including offering sabbaticals for staff to spend time working in the mountains with other providers to enhance their experience.

Snow Camp apprentices are supported so that we can encourage young people into the sector through training and work placements, and many stay to teach with us over the longer term.

Corporate partnerships help us raise awareness and knowledge in the snowsport industry, helping staff and customers understand the opportunities and needs of disabled clients.

Work with allied health professionals, such as physio and occupational therapists, continued to expand. Together we help disabled people to live well and support rehabilitation programmes using snowsport to encourage confidence, fitness and discovering what is possible. Partners like Dorset Orthopaedic and Physio Matters often work with us on snow to help make the most of the opportunities.

Great partnership working with other disability organisations and specialist providers has helped even more children and adults to experience snowsport over the last year and we are proud to work with partners including;

PAMIS, Physio 4 You, Sense, TAG Youth Club, Mencap, PHAB, Nova Sports, the Rugby Football Union Injured Players Foundation, Blesma, Scottish Learning Disability Sport, Snowsport Scotland, Scottish Disability Sport, Matt Hampson Foundation, Victa, Face Everything and Rise, Royal British Legion, Whizz-kidz and Wheelpower, Dorset Orthopaedic, Physio Matters, Henshaws, and the Armed Forces Parasnowsport Team.

<u>Raising awareness</u>

We work with the snowsport industry to raise awareness of adaptive skiing and improve accessibility. By attending industry and disability events, we help remove barriers through increased awareness and knowledge and ensure more disabled people know about the opportunities available to them.

Regular local and national media, TV, podcast and radio features and interviews also helped to increase visibility.

The 2026 Winter Paralympics provided an excellent opportunity to work with mainstream media outlets to help people of all ages to find out how they can get involved. This year we have featured in a range of television and radio programmes including Channel 4's Winter Paralympics coverage, Paralympics GB's communications, and BBC Blue Peter's Winter Olympics feature.
https://www.bbc.co.uk/iplayer/episode/m002qlw6/blue-peter-specials-winter-olympics-takeover

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Review of our Achievement and Performance (continued)

3. Fundraising with purpose:

During the reporting year income from donations and legacies was £491,218 (2025: £263,497) of which £447,226 was unrestricted (2025: £229,448) which we can use to support any activity.

Fundraising helps keep the cost of snowsport at or below that of non-disabled skiers and is essential to our long term sustainability. During the year we appointed a permanent head of Fundraising to lead this work, bringing experience from national and local organisations to support our community.

The trustees have continued to invest in fundraising, ensuring we have the skills and expertise needed to support our members and learners. The team works closely with colleagues to develop strong projects, build effective partnerships and secure funding, whilst also sharing the impact of our work with all stakeholders. Fundraising is an organisation-wide effort, supported by staff and trustees across the charity. Voluntary income has continued to stabilise.

The generosity of individual donors remains central to our work, through regular giving, gifts in wills, entering prize draws and the lottery, and taking part in other fundraising activities.

We continue to reduce risk by focussing on third-party events through partnerships such as Just Running and Run for Charity, while improving supporter stewardship, rather than running many of our own events. This has been successful and event participants have made a significant contribution over the year.

We are incredibly grateful to everyone who has raised money for DSUK or supported our work through their generous gifts during this year.

Businesses and organisations play a significant role in helping to make the snowsport sector more inclusive. We thank the following organisations who have helped disabled skiers and snowboarders over the last year through fundraising, direct sponsorship and donations:

Brigade Electronics, Calamande Ltd, Cairngorm Mountain Ltd, Consensio Chalets, Crystal Ski, Derby South Rotary Club, Ellis Brigham, Exeter University Snowsports Club , Glasgow University Snowsports Club, Greenwich Snowsport, Iglu Ski, Loughborough University Snowsports, Napier University Snowsports Club, One Stop, Plymouth Snowsport, Queen Mary University of London Snowsports Club, Robert Gordon University Snowsports, Ski Club of Great Britain, Strathclyde University Snowsports Club, Trix Ski, University of Surrey Snowsports Club, University of Warwick Snowsports, and White Road.

The support of charitable trusts and foundations helps make affordable and accessible lessons and activities possible for learners. This year has been particularly important after receiving a donation of £200,000 from a long-standing partner. It’s a transformational gift for the charity that will help us invest in adaptive snowsport equipment and provision over the coming years.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Review of our Achievement and Performance (continued)

3. Fundraising with purpose (continued):

We are very grateful to the trustees of the following charitable trusts:

Baily Thomas Charitable Fund, Barchester's Charitable Foundation, Bruce Wake Charitable Trust, Clothworkers' Foundation, Clover Trust, David Wentworth-Stanley Charitable Trust, De Brye Charitable Trust, Findlay Charitable Trust, Fort Foundation, Frenkel Topping Foundation, Garfield Weston Foundation, Hugh Fraser Foundation, James T Howat Charitable Trust, Michael Marsh Charitable Trust, Nancie Massey Charitable Trust, National Philanthropic Trust, The 29th May 1961 Charity, The Ratcliff Foundation, The Shanly Foundation, The Stafford Trust, The Zochonis Charitable Trust, Simon Gibson Charitable Trust, Sir Edward Lewis Foundation, St James's Place Charitable Foundation, Sylvia Aitken Charitable Trust, Tillyloss Trust, and others that wish to remain anonymous.

4. A Sustainable Resilient Organisation:

The focus during this year has been on understanding and improving the systems in the organisation that help learners and members to take part and how we understand the impact of our work. This helps us to plan services, remove barriers and raise funds more effectively whilst supporting the small core staff team to work more efficiently. These activities have included developing our impact report, learner, member and staff surveys, consulting on staff and learner needs for a new website, membership and bookings platforms.

A new adaptive snowsport hub at the Snow Centre, Manchester was built to raise the profile of accessible skiing and snowboarding and provide a safe and welcoming space for learners (opened April 2026).

Our significant thanks go to the Snow Centre, Manchester and Lane 7 Ltd who were assisted by DPF Contractors Ltd, John Taylor Architects Ltd, Julie Chambers Interior Design, B2PM Ltd, DJ Steel Ltd, M9D Ltd and the many volunteers who gave support to the Hub project.

We also worked on the final stages of new awards system for learners that will be published during 2026-27. The awards project will help us not only to support learners more effectively and measure their progress but will also generate income over the longer term.

A programme of policy review and renewal is continuing to ensure that we are acting in the best interests of learners, volunteers, staff and supporters.

A new permanent Scotland Regional Manager was appointed during the year to help to rebuild activities, partnerships and broaden reach across the country.

More local group committees are now supported by the central staff team in managing their bookings and finance processes to free up volunteers to focus on engaging and supporting members locally.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Review of our Achievement and Performance (continued)

4. A Sustainable Resilient Organisation (continued):

Volunteers:

Volunteers are the heart of the Disability Snowsport UK community, giving their time in many ways. They lead and support local group sessions throughout the year, help deliver our holiday programme, organise and support fundraising events, and act as ambassadors for the charity. Volunteers also play a vital role in our governance, serving on the Board, advisory panel and local group committees.

Co-production and member engagement:

Disability Snowsport UK is more than a snowsport provider, we are a disability membership organisation too. It is central to our values that our members and people with lived experience are at the heart of our decision making.

The Skiers & Snowboarders Involvement Group (SSIG) gives disabled skiers, snowboarders, parents and carers a stronger voice in shaping DSUK's work. Acting as an internal advisory panel, it meets around six times a year and works closely with the senior management team, contributing to policies, governance and strategy while representing members across the charity.

An annual member survey helps us understand the needs of our community and the annual AGM weekend provides space for members to spend time with staff and trustees, both in formal meetings and on the slopes.

Public benefit statement

The trustees confirm that they have complied with section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, "Charitable purposes and Public Benefit".

The Charity has been formed to benefit people with a disability (“the Beneficiaries”). DSUK's charitable purpose is enshrined in its objects "to provide facilities for competition, recreation and other leisure-time activities, following principles of quality and safety and in the interests of social and therapeutic welfare." The trustees ensure that this purpose is carried out for the public benefit by delivering services that are valued by skiers with impairments, enabling them to participate alongside non-disabled skiers.

During the year, the charity enabled disabled people across the UK to participate in snowsports through lessons, recreational activities, holidays and events. Feedback from participants consistently demonstrates increased confidence, improved wellbeing, greater independence and stronger social connections. The trustees use this evidence alongside participation data to assess whether the charity is delivering meaningful public benefit.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Financial Review

Our overall position

During the financial year DSUK reported a surplus of £162,270 (2025: deficit of £9,767). Total income was £1,097,069 (2025: £834,298), and total expenditure was £934,799 (2025: £844,065).

The trustees are pleased to report a surplus at the end of the year 2025-26, after several difficult years of recovery from the pandemic.

During the pandemic the trustees took up the government's bounce back loan support. The £50,000 loan funding has not been utilised and we are paying back the loan (due for completion in October 2027). These funds have helped the organisation ensure sufficient cash flow and reserves during the post pandemic period. The trustees continue to build these reserves for the years ahead with a planned approach to income generation, high interest savings and full cost recovery.

Cost control

Overheads were contained in 2025/26. The Audit & Risk committee meet bi-monthly to ensure that the staff have the support they need to manage the finances of the charity with prudence and in line with the strategy.

A delegation of authority is in place for the CEO and senior management team so that all expenditure is properly managed, and decisions are taken at the correct level within the organisation. This is reviewed annually.

We believe that we have sound day-to-day processes for handling cash and reporting income and expenditure.

Risk Management

The Trustees use the Charity Commission's CC26 framework, adapted to reflect DSUK's activities, to identify and manage risk. The principal risks fall into five areas: environmental and external, governance, financial, operational, and legal and regulatory.

The Board oversees risk through regular review of the risk register, monthly financial reporting and updates from the CEO. The Audit and Risk Committee has specific responsibility for monitoring key risks and ensuring appropriate action is taken.

During the year, the risk register was strengthened to improve the way we assess, prioritise and monitor risks over time. It continues to support effective planning, including business continuity, succession, fundraising and governance, with oversight from a trustee with specialist risk expertise.

Risk severity has reduced. Financial and operational staff risks remain key factors.

The principal financial risk is the adverse economic climate including increased competition for funding and increased costs. This risk is mitigated by extensive research into each application by the management team and a fundraising plan that operates across a range of income streams, together with close cost control and pricing.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Risk Management (continued)
We receive no direct Government funding and rely solely on grants, fundraising events, voluntary income, legacies and the income from our adaptive snowsport schools and membership. We continued to further diversify income streams.

The safety of our staff, learners and volunteers remains very high priority. Regular health and safety monitoring, dynamic risk assessments, and reporting of accidents, incidents and near misses help us identify and address risks. Safeguarding and our dependence on host venues also remain key areas of focus.

IT and cyber security risks have increased due to the changing environment in which charities operate together with aging IT equipment. We are working with our IT providers to improve these and progress has been made against the recommendation in the IT Security Review and improvements are ongoing.

Reserves Policy
The trustees of Disability Snowsport UK aim to hold three months' running costs together with a redundancy fund, should it be required. This excludes the cost of the holiday programme, which is a discrete project.

For the year 2025-26 the target unrestricted reserves were £172,000. These are sufficient to continue our operations and meet contractual obligations to staff and suppliers during this period should funding be reduced. This includes a redundancy fund of £38,000.

Unrestricted reserves are £241,234 (2024: £84,161) of which £36,518 (2025: £27,490) are designated fixed assets and £154,188 (2025: £nil) are designated funds. This gives free unrestricted reserves of £50,528 (2025: £56,672). Restricted reserves are £52,739 (2025: £47,542).

Our total reserves are £293,973 (2025: £131,703). Of these, some £58,703 (2024: £53,462) represents net tangible fixed assets including our buildings, vehicles and equipment.

The trustees are satisfied that the charity's reserves are sufficient to carry us through the year ahead. The trustees will review the policy annually and the target reserve figure as staff and operating costs change.

Our cash reserves are held in interest paying accounts. We do not make grants to other organisations.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Plans for the Future

After completing extensive consultation, research and development the charity launched a new strategy for 2026 – 2029. It includes an updated theory of change and reinforces our mission that to make snowsport accessible for everyone so that:

- More disabled people can be happy, active and make friends
- More snowsport organisations, venues and businesses can say 'Yes' to disabled people and their families
- More people have places to take part, socialise, have fun and come together through snowsport

What does good look like 10 years from now?

Today, not all snowsport providers can welcome everyone everywhere. There are limitations in the availability of accessible and inclusive services and places. GB Snowsport's research shows that disabled people are underrepresented in the sport, and that cost and access to local facilities are significant barriers together with a lack of access to experienced instructors.

Our dream is that in 10 years, a disabled person will be welcome at every snowsports centre in the country.

1. **Disabled people and their families**
   - Provide more affordable, local opportunities so that more people can try snowsport
   - Widen access for whole family/group learning so that disabled people are included
   - Raise awareness through partnership working so that more people know about adaptive snowsport
2. **The snowsport sector**
   - Increase the adaptive workforce in the UK so that more suitably qualified people can support disabled learners.
   - Increase accessible equipment and facilities so that more are available for disabled people
   - There is a progression model that can be integrated into any learning environment so that learners can progress and mark their achievements
3. **The DSUK community**
   - Offer dedicated support and training for local groups and volunteers so that everyone has the tools they need to succeed
   - Offer more recreational, development and social activities for all ages, including residential trips so that learners can connect with others
   - Improve member services so that people can access activities and benefits with ease
4. **A sustainable, resilient organisation in a changing world**
   - Represent members' needs to partners, disability and snowsport sectors, and decision makers so that disabled people, organisations and the sector have better awareness
   - Fundraise with purpose, creating opportunities for donors and supporters so that we can invest in the future of adaptive snowsport
   - Provide good systems, training, administration and support so that staff, trustees and volunteers feel heard, have clear information and the tools to do their jobs well

The full strategy document is available at https://www.disabilitysnowsport.org.uk/pages/our-strategy

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Structure, Governance and Management

We are a UK registered charity, regulated by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator. We are a company limited by guarantee, trading as Disability Snowsport UK (DSUK), constituted as a company limited by guarantee. The organisation is bound by its Articles of Association, copies of which are available on request. These were updated in December 2021 after a full member consultation and approval at an extraordinary general meeting.

We have a board of trustees, a core of staff members, sessional instructors and depend on large numbers of volunteers to deliver our activities alongside the paid staff.

The strategic plan sets out our longer-term goals. From this, operating plans are developed that guide the day to day work of the charity. The financial budget is prepared alongside the plans, and the plans and budget form a basis against which management reports regularly to the trustees. The Chief Executive, Virginia Anderson, holds executive responsibility for implementing the policies and strategies approved by the Board.

We have a permanent office at Glenmore Lodge, near Aviemore in the Cairngorms. Dedicated adaptive ski schools operate all year at three artificial snow centres around the country, five dry slopes, and seasonally on mountains in Scotland.

Our Trustees and their responsibilities

At any time, there may be up to 12 trustees. Nominations for new trustees are considered by the Board and may subsequently be invited to join the Board. We openly advertise trustee roles to encourage diversity. New trustees are provided with an induction to familiarise them with the charity and the charity sector and to brief them on their responsibilities as trustees under charity and company law. New trustees are referred to the Charity Commission's guide "How to be an effective trustee". The trustees have signed up to the Charity Commission's Code of Conduct for Trustees and the Fundraising Regulator.

Board skills assessment, an annual review of the Charity Governance Code, board effectiveness and trustee annual reviews all contribute to good practice and a commitment to high standards.

Trustees are required to understand their legal obligations under charity and company law, the content of the Articles of Association, the committee and decision-making process and the recent financial performance of the charity. Therefore, upon acceptance of the post, trustees are provided with an induction which includes:

- Information on the legal responsibilities of being a trustee.
- A request to complete the appropriate Companies House documentation.
- General information on DSUK activities.
- Meetings with the CEO and the Senior Management Team to learn about the operational aspects of the organisation.
- Take part as a volunteer in snowsport lessons and recreational activities.

The trustees meet quarterly as a group and hold an annual planning day, with sub committees meeting regularly throughout the year. These are the Audit & Risk Committee and the Nominations, Remuneration & Governance Committee. Short-term working groups also support specific projects drawing from the staff and trustees. Interim board meetings take place when urgent matters need to be addressed.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Structure, Governance and Management (continued)

Pay policy for senior staff

The trustees and the senior management team (SMT) comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give of their time freely and receive no remuneration. The remuneration of the SMT staff is reviewed annually and normally increases in line with inflation.

All staff are paid at least the living wage.

Details of current trustees are available on request, or via the DSUK website.

Reference and Administrative Information

Office Bearers:	S E Marsh – Chair
	R King – Secretary
	J R Patchett – Treasurer – resigned 09/11/2025
	R A Ducker – Treasurer – appointed 09/11/2025
Trustees:	K D Brown – appointed 21/10/2025
	M P Carter – appointed 21/10/2025
	R A Ducker
	J M Harvey – appointed 13/01/2026
	L I Henderson
	Alan Holliman – appointed 09/12/2025
	R King
	B Knifton
	J MacMillian – resigned 31/05/2026
	S E Marsh
	D Mooney
	J R Patchett – resigned 09/11/2025
	P Rankin
	A J Simmons – resigned 07/04/2025
Company Secretary:	R King

Chief Executive and Senior Management:

Virginia Anderson – Chief Executive
Rachel Davies – Head of Snowsports
Ian Plested – Fundraising and Communications Manager
Sharryn McKelvie – Head of Fundraising – appointed 01/06/2025

The finance function is currently fulfilled by subcontractors who provide services and advice to the senior management team and Trustees.

Patrons:	David Andrew Smith	Millie Knight	Frank Gardner	Pippa Middleton
	Lord Moynihan	Jamie Andrew	Menna Fitzpatrick	Mike Dixon

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Reference and Administrative Information (continued)

Principal Office:	Glenmore Lodge Aviemore
Registered Office:	38 Siddals Street Winshill Burton -On-Trent DE15 0LX
Website	www.disabilitysnowsport.org.uk
Scottish Charity Number:	SC040699
Charity Commission Number:	287106
Company Number:	01681335 (England and Wales)
Auditor:	Douglas Rae BSc (Hons) CA Sumer Auditco Limited 14 City Quay Dundee DD1 3JA

Bankers:	Bank of Scotland Aviemore	HSBC Saffron Walden

Statement as to disclosure of information to the auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees (who are also directors of The Uphill Ski Club of Great Britain for the purpose of company law) are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Report of the Trustees for the year ended 31 March 2026

Statement of trustees' responsibilities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, Regulation10 of the Charities Accounts (Scotland) Regulations 2006(as amended), the Charities Act 2022, and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Sumer Auditco Limited have expressed their willingness to continue in office as auditor and will be proposed for reappointment at the Annual General Meeting.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 28-09-2026 | 21:34 BST and signed on their behalf by:

Signed by:
Shona Marsh
68069E3136884D3...

S Marsh
Chair and Trustee

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Independent Auditor's Report to the Members and Trustees of the Uphill Ski Club of Great Britain T/A Disability Snowsport UK, for the year ended 31 March 2026

Opinion
We have audited the financial statements of The Uphill Ski Club of Great Britain T/A Disability Snowsport UK (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of 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 United Kingdom, including the Financial Reporting Council's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 22 of the financial statements and we have fulfilled our 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 audit opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Independent Auditor's Report to the Members and Trustees of the Uphill Ski Club of Great Britain T/A Disability Snowsport UK, for the year ended 31 March 2026

Other information (continued)
statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' 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 trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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.

Responsibilities of the trustees
As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees (who are the directors of the charitable company for the purposes of company law and trustees for the purposes of charity 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 trustees 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Independent Auditor's Report to the Members and Trustees of the Uphill Ski Club of Great Britain T/A Disability Snowsport UK, for the year ended 31 March 2026

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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with Directors and management, and from our wider knowledge and experience of the
  charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP FRS 102, and Regulation10 of the Charities Accounts (Scotland) Regulations 2006(as amended);
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and obtaining legal confirmations; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- A sample of expenditure from the nominal ledger was agreed to receipts and invoices. This confirms that expenditure relates to the charity and is not fraudulent. All items sampled were agreed to a receipt.
- A sample of employees were physically verified and payroll was reviewed for duplicate employees to review for any fictitious employees. All employees sampled were physically verified and no duplicate employees were present on the payroll.
- All grant income was agreed to grant documentation.
- A sample of other income was agreed to documentation.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Independent Auditor's Report to the Members and Trustees of the Uphill Ski Club of Great Britain T/A Disability Snowsport UK, for the year ended 31 March 2026

Auditor's responsibilities for the audit of the financial statements (continued)
To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested a sample of journal entries to identify unusual transactions based on pre-defined risk criteria as part of our risk assessment;
- Assessed through planned audit procedures, such as recalculation, whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Requesting correspondence with HMRC, OSCR and the legal advisors of the charitable company.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our Auditor's Report.

Use of our report
This report is made solely to the charitable company's members, 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 members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Sumer Auditco Limited
98E01EC2FD13436...

Douglas Rae BSc (Hons) CA
Senior Statutory Auditor
For and on behalf of Sumer Auditco, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
14 City Quay
Dundee
DD1 3JA
Date: 29-09-2026 | 08:57 BST

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK

Statement of Financial Activities for the year ended 31 March 2026

(incorporating Income and Expenditure Account)

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Income							
Donations and Legacies	**5**	459,466	31,752	491,218	229,448	34,049	263,497
Charitable Activities	**6**	530,942	-	530,942	469,460	-	469,460
Other Trading Activities	**7**	73,626	-	73,626	96,169	4,693	100,862
Investments	**8**	1,283	-	1,283	479	-	479
Total Income		**1,065,317**	**31,752**	**1,097,069**	**795,556**	**38,742**	**834,298**
Expenditure							
Raising Funds	**9**	123,229	-	123,229	100,990	-	100,990
Charitable Activities	**9**	785,015	26,555	811,570	710,266	32,809	743,075
Total Expenditure		**908,244**	**26,555**	**934,799**	**811,256**	**32,809**	**844,065**
Net income/(expenditure)		157,073	5,197	162,270	(15,700)	5,933	(9,767)
Transfers between funds	**18**	-	-	-	-	-	-
Net Movement in Funds		157,073	5,197	162,270	(15,700)	5,933	(9,767)
Reconciliation of Funds							
Total Funds Brought Forward		84,161	47,542	131,703	99,861	41,609	141,470
Total Funds Carried Forward	**18**	**241,234**	**52,739**	**293,973**	**84,161**	**47,542**	**131,703**

All activities are classed as continuing.
The statement of financial activities includes all gains and losses recognised during the year.

The notes at pages 23 to 38 form part of these accounts

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Company Registration Number: 01681335 (England and Wales)

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK

Statement of Financial Position as at 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Fixed Assets					
Tangible assets	**14**	36,518	22,185	58,703	53,462
Total Fixed Assets		**36,518**	**22,185**	**58,703**	**53,462**
Current Assets					
Stock		843	-	843	1,480
Debtors	**15**	116,524	-	116,524	47,472
Cash at Bank and in Hand		216,077	30,554	246,631	134,363
Total Current Assets		**333,444**	**30,554**	**363,998**	**183,315**
Liabilities					
Creditors falling due within one year	**16**	123,172	-	123,172	90,704
Net Current Assets		**210,272**	**30,554**	**240,826**	**92,611**
Total Assets less Current Liabilities		**246,790**	**52,739**	**299,529**	**146,073**
Creditors falling due after more than one year	**16**	5,556	-	5,556	14,370
Net Assets		**241,234**	**52,739**	**293,973**	**131,703**
The Funds of the Charity					
Restricted Income Funds		-	52,739	52,739	47,542
Unrestricted Funds		241,234	-	241,234	84,161
Total Charity Funds	**18**	**241,234**	**52,739**	**293,973**	**131,703**

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

28-09-2026 | 21:34 BST

Approved by the trustees on …..... and signed on their behalf by:

Signed by:
Shona Marsh
68069E3136884D3...

S Marsh
Chair and Trustee

The notes at pages 23 to 38 form part of these accounts

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK

Statement of Cash Flows as at 31 March 2026

	Note	Total Funds 2026 £	Total Funds 2025 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds for the reporting period (as per the statement of financial activities)		**162,270**	**(9,767)**
Adjustments for:			
Depreciation charges		12,529	17,511
Decrease in stock		637	20
Decrease/(increase) in debtors		(69,052)	10,803
(Decrease)/Increase in creditors		33,434	(57,902)
Bank interest receivable		(1,283)	(479)
Net cash generated by/(used in) operating activities		**138,535**	**(39,814)**
Cash flows from investing activities:			
Bank interest receivable		1,283	479
Purchase of tangible fixed assets		(17,770)	(2,600)
Net cash used in investing activities		**(16,487)**	**(2,121)**
Cash flows from financing activities			
Loan repayments in year		(9,780)	(10,281)
Net cash used in financing activities		**(9,780)**	**(10,281)**
Change in cash and cash equivalents in the year		112,268	(52,216)
Cash and equivalents brought forward		134,363	186,579
Cash and cash equivalents carried forward		**246,631**	**134,363**
Cash and cash equivalents consist of:			
Cash at bank and in hand		**246,631**	**134,363**

The notes at pages 23 to 38 form part of these accounts

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

Notes to the Financial Statements for the year ended 31 March 2026

1. General Information

These financial statements are presented in Pounds Sterling (GBP), as that is the currency in which the charitable company's transactions are denominated. They comprise the financial statements of the charitable company drawn up for the year ended 31 March 2026.

The principal activity of The Uphill Ski Club of Great Britain is to provide opportunities for children and adults with any disability to participate in winter sporting activities.

The Uphill Ski Club of Great Britain is a charitable company limited by guarantee incorporated in the United Kingdom and registered in England. It is recognised as a charity for tax purposes by HMRC, is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC040699 and is registered with the Charity Commission for England and Wales under charity number 287106. Details of the registered office and company registration number can be found on page 14 of these financial statements.

2. Accounting Policies

Statement of Compliance

The financial statements have been prepared in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS102) (effective 1 January 2015), the Statement of Recommended Practice 2019 (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)", the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, Regulation10 of the Charities Accounts (Scotland) Regulations 2006(as amended), the Charities Act 2022, and the Charity (Accounts and Reports) Regulations 2008.

Basis of Preparation

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

The Uphill Ski Club of Great Britain meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires Members of the Board to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been applied consistently to all the years presented, in dealing with items which are considered material in relation to the charitable company's financial statements unless otherwise stated.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

2. Accounting Policies (continued)

Going Concern

During recent years the Covid-19 pandemic impacted all the income streams of the Uphill Ski Club of Great Britain and the reserves of the charity. The Trustees have continued to deliver the strategic plan for 2022-26 to move the charity towards a full recovery. The performance of the organisation has significantly improved this year, and the trustees have restored the charity to a surplus position and met the reserves policy within this year.

The trustees expect that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Income Recognition

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of grants, donations, legacies, sponsorship and gifts and is included in full in the Statement of Financial Activities when the charitable company becomes entitled to the funds, it is probable that the income will be received and the amount can be measured reliably.
- Income from charitable activities is related to performance and specific deliverables, and is accounted for as the charitable company earns the right to consideration by its performance. It also includes grant funding income which is recognised on an accruals basis when the income can be measured and it is probable that the charitable company will receive the income.
- Income from other trading activities is received by way of fundraising income and sponsorships and is accounted for when earned, when it is probable that the income will be received and the amount can be measured reliably.
- Investment income is recognised when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

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

Raising funds - These are costs attributable to the operation of the charitable company and are incurred in order for the charitable company to generate funds through donations and other trading income.

Charitable activities - Charitable expenditure comprises those costs incurred by the charitable company 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

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

2. Accounting Policies (continued)

Expenditure Recognition (continued)

Governance costs - Governance costs comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the statutory audit.

Support costs - Support costs are allocated between the expenditure categories of the Statement of Financial Activities on a 'staff time and use of resources' basis.

Leasing and Hire Purchase Commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Pensions

The charitable company operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Taxation

No corporation tax is payable as the charitable company is recognised by HM Revenue & Customs as a charity. The charitable company is not registered for VAT and all input tax is included within the expenditure to which it relates.

Tangible Fixed Assets and Deprecation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost less estimated residual value of each asset over its estimated useful life.

The principal rates in use are:

Ski equipment	25% reducing balance and 25%, 20% and 10% straight line
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance
Leasehold property	4-5% straight line

Capitalisation policy: Assets costing more than £250 (2025: £250) and having a useful life of more than one year.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

2. Accounting Policies (continued)

Cash and Cash Equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including hire purchase and finance leases, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the charity would receive for the asset if it were to be sold at the Statement of Financial Position date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when the contractual rights to the cashflows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership.

Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

2. Accounting Policies (continued)

Funds Structure

Unrestricted funds are available for use at the discretion of the Members of the Board in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Government Grants

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

3. Judgements in applying policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The Members of the Board are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied in determining the depreciation rates which have been deemed to be appropriate for the class of asset.

4. Related Party Transactions

Lauren Henderson, Trustee, was paid a gross salary of £380 (2025: £359) for her role as an instructor. During the year, 6 (2025: 3) trustees were reimbursed expenses of £1,232 (2025: £658). There were no other related party transactions that require disclosure during the year (2025: none). The aggregate value of unconditional donations made by Trustees was £nil (2025: £nil).

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

5. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Support	204,281	3,783	208,064	185,400
Delivery	255,185	27,969	283,154	78,097
	459,466	**31,752**	**491,218**	**263,497**

Income from donations and legacies was £491,218 (2025: £263,497) of which £459,466 was unrestricted (2025: £229,448) and £31,752 was restricted (2025: £34,049).

Income from donations and legacies for 2025 was split, between funds, as follows:

Support - £167,977 related to unrestricted funds and £17,423 related to restricted funds.

Delivery - £61,471 related to unrestricted funds and £16,626 related to restricted funds.

Donations and legacies income is split as follows:

	Support	Delivery	Local Groups	2026 Total
	£	£	£	£
Donations	132,560	205,945	-	338,505
Grant income	37,446	76,959	-	114,405
Legacy income	27,429	250	-	27,679
Gift Aid reclaimed	10,629	-	-	10,629
	208,064	**283,154**	**-**	**491,218**

Comparatives	Support	Delivery	Local Groups	2025 Total
	£	£	£	£
Donations	148,937	4,887	-	153,824
Grant income	15,510	73,210	-	88,720
Legacy income	8,498	-	-	8,498
Gift Aid reclaimed	12,455	-	-	12,455
	185,400	**78,097**	**-**	**263,497**

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

6. Charitable Activities Income

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Delivery	530,942	-	530,942	466,663
Local groups	-	-	-	2,797
	530,942	**-**	**530,942**	**469,460**

Income from charitable activities was £530,942 (2025: £469,460) of which £530,942 was unrestricted (2025: £469,460) and £nil was restricted (2025: £nil).

Income from charitable activities for 2025 was split, between funds, as follows:
Delivery - £466,663 related to unrestricted funds and £nil related to restricted funds.
Local groups - £2,797 related to unrestricted funds and £nil related to restricted funds.

7. Other Trading Activities Income

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Support	51,054	-	51,054	74,611
Memberships	18,845	-	18,845	20,249
Other income	3,727	-	3,727	6,002
	73,626	**-**	**73,626**	**100,862**

Income from other trading activities was £73,626 (2025: £100,862) of which £73,626 was unrestricted (2025: £96,169) and £nil was restricted (2025: £4,693).

Income from other trading activites for 2025 was split, between funds, as follows:
Support - £69,918 related to unrestricted funds and £4,693 related to restricted funds.
Memberships - £20,249 related to unrestricted funds and £nil related to restricted funds.
Other income - £6,002 related to unrestricted funds and £nil related to restricted funds.

8. Investments Income

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Deposit Interest	1,283	-	1,283	479
	1,283	**-**	**1,283**	**479**

Total investment income was £479 (2025: £479) of which £479 was unrestricted (2025: £479) and £nil was restricted (2025: £nil).

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

9. Analysis of Expenditure

		Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
		£	£	£	£
Raising Funds					
Support		123,229	-	123,229	100,990
		123,229	**-**	**123,229**	**100,990**
Charitable Activities					
Delivery		701,733	26,555	728,288	676,565
Support		59,176	-	59,176	47,106
Governance	(note 10)	24,106	-	24,106	19,404
		785,015	**26,555**	**811,570**	**743,075**
Total		**908,244**	**26,555**	**934,799**	**844,065**

		Unrestricted Funds	Restricted Funds	Total Funds 2025
		£	£	£
Raising Funds				
Support		100,990	-	100,990
		100,990	**-**	**100,990**
Charitable Activities				
Delivery		645,599	30,966	676,565
Support		45,263	1,843	47,106
Governance	(note 10)	19,404	-	19,404
		710,266	**32,809**	**743,075**
Total		**811,256**	**32,809**	**844,065**

10. Governance

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Audit fee	13,500	-	13,500	11,191
Accounts and payroll fees	10,606	-	10,606	8,213
	24,106	**-**	**24,106**	**19,404**

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

11. Analysis of Staff Costs, Trustees' Expenses and Remuneration

	Total 2026 £	Total 2025 £
Salaries and wages	429,194	386,409
Social security costs	34,083	22,170
Pension costs	8,332	7,728
	471,609	**416,307**

The average number of staff employed by the charitable company during the financial year amounted to:

	Total 2026 Number	Total 2025 Number
Employees	64	49
	64	**49**

The charitable company operates a defined contribution pension scheme in respect of the employees of the charitable company. The scheme and its assets are held separately from the charitable company by independent managers. The pension charge represents contributions due from the charitable company and amounted to £8,332 (2025: £7,728). Contributions outstanding at 31 March 2026 amounted to £1,856 (2025: £1,184).

None of the members of the Board received any remuneration during the period (2025: £nil) in connection with their roles as charity trustees (2025: none). Lauren Henderson, Trustee, was paid a gross salary of £380 (2025: £359) for her role as an instructor. During the year, 6 (2025: 3) trustees were reimbursed expenses of £1,232 (2025: £658).

One employee had employee benefits in excess of £60,000 (2025: One), this falls within £60,000 to £70,000 (2025: £60,000 to £70,000) bracket.

Key management personnel are considered to be the Chief Executive and Senior Management listed in the report of the trustees. Key management personnel received remuneration of £116,211 during the period (2025: £104,956) which includes pension contributions of £2,458 (2025: £2,272).

Volunteers

A description of the role played by volunteers is included in the report of the trustees. The charity does not accurately collect data about the number of volunteers or the time that they contribute, but it is likely that we benefit from volunteer time of at least 10 full time equivalents per year to support our charitable activities, and a similar amount in supporting fundraising.

12. Auditor's Remuneration

Accountancy and payroll fees of £10,606 (2025: £8,213) and an audit fee of £13,500 (2025: £11,191) were paid during the year.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

13. Net (expenditure)/income

	Total Funds 2026	Total Funds 2025
This is stated after charging:	£	£
Depreciation	12,529	17,511
Audit fee	13,500	11,191

14. Tangible Fixed Assets

	Leasehold Property	Ski Equipment	Office Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
As at 1 April 2025	190,083	226,365	13,218	-	429,666
Additions	-	17,770	-	-	17,770
As at 31 March 2026	**190,083**	**244,135**	**13,218**	**-**	**447,436**
Depreciation					
As at 1 April 2025	165,874	198,531	11,799	-	376,204
Charge for the year	4,268	7,906	355	-	12,529
As at 31 March 2026	**170,142**	**206,437**	**12,154**	**-**	**388,733**
Net Book Value					
As at 31 March 2025	24,209	27,834	1,419	-	53,462
As at 31 March 2026	**19,941**	**37,698**	**1,064**	**-**	**58,703**

15. Analysis of Debtors

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Trade Debtors	76,590	-	76,590	20,690
Prepayments and accrued income	26,241	-	26,241	16,421
Other debtors	13,693	-	13,693	10,361
	116,524	**-**	**116,524**	**47,472**

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

16. Analysis of current labilities and long term creditors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Due within 1 year				
Trade creditors	19,518	-	19,518	18,181
Accruals and deferred income	77,306	-	77,306	43,635
Taxation and Social Security	9,881	-	9,881	6,172
Other Creditors	7,533	-	7,533	12,816
Loans	8,934	-	8,934	9,900
	123,172	**-**	**123,172**	**90,704**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Creditors due after 1 year				
Loans	5,556	-	5,556	14,370
	5,556	**-**	**5,556**	**14,370**

Deferred Income	**Balance at 01.04.25 £**	**Received in year £**	**Released in year £**	**Balance at 31.03.26 £**	**For release: within 1 Year £**
Membership Fees	8,882	11,340	(8,882)	11,340	**11,340**
Total	**8,882**	**11,340**	**(8,882)**	**11,340**	**11,340**

Analysis of Financial Instruments	**Total 2026 £**	**Total 2025 £**
Loans payable within 1 year	**8,934**	9,900
Loans payable within 2-5 years	**5,556**	14,370
As at 31 March 2026	**14,490**	**24,270**

17. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Fixed Assets	36,518	22,185	58,703
Current Assets	333,444	30,554	363,998
Current Liabilities	(123,172)	-	(123,172)
Long Term Liabilities	(5,556)	-	(5,556)
Net Assets as at 31 March 2026	**241,234**	**52,739**	**293,973**

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

17. Analysis of Net Assets Among Funds (continued)

	Unrestricted Funds £	Restricted Funds £	Funds 2025 £
Fixed Assets	27,490	25,972	53,462
Current Assets	161,745	21,570	183,315
Current Liabilities	(90,704)	-	(90,704)
Long Term Liabilities	(14,370)	-	(14,370)
Net Assets as at 31 March 2025	**84,161**	**47,542**	**131,703**

18. Movement in Funds

	As at 01.04.25 £	Income £	Expenditure £	Transfers £	As at 31.03.26 £
Restricted Funds					
Fixed Assets	25,972	-	(4,424)	637	22,185
Corra Foundation	1,732	-	-	-	1,732
POHWER	800	-	-	-	800
Snowsport England	226	-	-	-	226
Hemel Equipment Storage	2,084	837	-	-	2,921
S Walmsley	4,423	-	(4,423)	-	-
Sport England ESC Lottery	4,576	-	-	-	4,576
Dacorum Council	4,000	-	(1,389)	(637)	1,974
Mono-Ski Manchester	2,000	-	(2,000)	-	-
Consensio Chalets	1,729	-	(1,729)	-	-
In Memory of Dave Watson	-	250	-	-	250
Barchester's Charitable Foundation	-	1,895	(1,895)	-	-
The Michael Marsh Charitable Trust	-	1,600	-	-	1,600
The Clothworkers' Foundation	-	10,000	(10,000)	-	-
The Findlay Charitable Trust	-	2,946	(695)	-	2,251
The Powell Family Foundation	-	11,624	-	-	11,624
Mugdock Children's Trust	-	1,000	-	-	1,000
The Primary Club	-	1,600	-	-	1,600
Total Restricted Funds	**47,542**	**31,752**	**(26,555)**	**-**	**52,739**

	As at 01.04.25 £	Income £	Expenditure £	Transfers £	As at 31.03.26 £
Unrestricted Funds					
General	56,671	865,317	(854,327)	(17,133)	50,528
Designated Funds					
Fixed Assets	27,490	-	(8,105)	17,133	36,518
Bruce Wake Charity	-	200,000	(45,812)	-	154,188
Total Designated Funds	**27,490**	**200,000**	**(53,917)**	**17,133**	**190,706**
Total Unrestricted Funds	**84,161**	**1,065,317**	**(908,244)**	**-**	**241,234**
Total Funds	**131,703**	**1,097,069**	**(934,799)**	**-**	**293,973**

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

18. Movement in Funds (continued)

	As at 01.04.24 £	Income £	Expenditure £	Transfers £	As at 31.03.25 £
Restricted Funds					
Fixed Assets	31,324	-	(7,951)	2,599	25,972
Corra Foundation	1,732	-	-	-	1,732
POHWER	800	-	-	-	800
SCL Trust	2,634	-	(2,634)	-	-
Snowsport England	1,119	-	(893)	-	226
Garfield Weston Foundation	-	-	-	-	-
Hugh Fraser Foundation	4,000	-	(4,000)	-	-
Shanley Foundation	-	2,500	(2,500)	-	-
Hemel Equipment Storage	-	4,683	-	(2,599)	2,084
S Walmsley	-	4,423	-	-	4,423
Sport England ESC Lottery	-	13,251	(8,675)	-	4,576
Chapman Trust	-	2,000	(2,000)	-	-
Dynarod Monday	-	1,056	(1,056)	-	-
Dacorum Council	-	4,000	-	-	4,000
Mono-Ski Manchester	-	1,000	(1,000)	-	-
Hemel Slope Fees	-	2,100	(2,100)	-	-
Mono-Ski Manchester	-	2,000	-	-	2,000
Consensio Chalets	-	1,729	-	-	1,729
Total Restricted Funds	**41,609**	**38,742**	**(32,809)**	**-**	**47,542**
Unrestricted Funds					
General	62,812	795,556	(801,697)	-	56,671
Designated Funds					
Fixed Assets	37,049	-	(9,559)	-	27,490
Total Designated Funds	**37,049**	**-**	**(9,559)**	**-**	**27,490**
Total Unrestricted Funds	**99,861**	**795,556**	**(811,256)**	**-**	**84,161**
Total Funds	**141,470**	**834,298**	**(844,065)**	**-**	**131,703**

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

18. Movement in Funds (continued)

Fund Purposes:

Corra Foundation – to cover essential costs in Scotland impacted by Covid19.

POHWER - training for SSIG.

SCL Trust - funds for start up costs for local groups in Glasgow.

Snowsport England - funds for adaptive snowboard tasters for Hemel Hempstead and Manchester.

Garfield Weston Foundation - funds for general running costs.

Hugh Fraser Foundation - funds towards activities in Glasgow.

Shanley Foundation - funds for lessons at Hemel Hempstead.

Hemel Equipment Storage - funds towards the purchase of a new storage container at Sandown (now The Oakwood) in Surrey. Surplus funds will be put towards storage equipment at the Snow Centre in Hemel Hempstead.

S Walmsley - funds towards the 'Closed Slope Sessions' in Manchester.

Sport England ESC Lottery - funds towards the provision of four snowsport training sessions for 75 people with disabilities across Manchester, Tamworth and Hemel snow centre.

Chapman Trust - funds towards the costs of running our Snowsport School for the South of England.

Dynarod Monday - funds towards Monday group sessions with our North Snowsport School, at Chill Factore.

Dacorum Council - fund towards the costs of a new storage container at our South of England Snowsport School.

James Inglis Testamentary Trust - funds towards supporting more disabled people in Scotland.

Hemel Slope Fees - funds towards Hemel slope fees in the financial year.

Mono-Ski Manchester - grant from Frenkel Topping Charitable Foundation towards purchase of an adaptive monoski in Manchester.

Consensio Chalets - funding towards the cost of 3 ‘Inclusive Activity Days’ in Summer 2025.

In Memory of Dave Watson - donation received in memory and for the purpose of contributing to purchase of outriggers.

Barchester’s Charitable Foundation - grant received for contribution towards the purchase of a new mono ski.

The Michael Marsh Charitable Trust - grant towards Tamworth ski equipment.

The Clothworkers’ Foundation - grant towards DSUK capital project (purchase adaptive snowsport equipment).

The Findlay Charitable Trust - grant for running costs Scotland to be used 2026 Calendar year.

The Powell Family Foundation - grant restricted towards a project to provide skiing taster sessions and lessons for young people with a vision impairment.

Mugdock Children’s Trust - grant to be used April 2026 and restricted towards the charity’s activities for children in Scotland.

The Primary Club - grant for purchase of four Bluetooth headsets to use in lessons for visually impaired (VI) people and instructor training for VI.

Bruce Wake Charity - a one-off donation of £200,000 towards the costs of providing snowsport activity and equipment. The trustees chose to designate these funds so that the charity can ensure there are sufficient funds for supporting future operational needs.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

19. Fund Transfers

	Unrestricted Funds £	Restricted Funds £	Total Funds £
1 - From Dacorum Council to Restricted Assets	-	(637)	(637)
1 - From Dacorum Council to Restricted Assets	-	637	637
1 - From General Fund to Designated Assets	(17,133)	-	(17,133)
1 - From General Fund to Designated Assets	17,133	-	17,133
	-	-	-

Transfer Reference 1 - this relates to the movement in fixed assets.

20. Company Limited by Guarantee

The Uphill Ski Club of Great Britain is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

21. Analysis of changes in net debt

	Total 2025 £	Cash flows £	Total 2026 £
Borrowings	24,270	(9,780)	14,490
Total liabilities	24,270	(9,780)	14,490
Cash and cash equivalents	134,363	112,268	246,631
Total net debt	158,633	102,488	261,121

22. FRC Ethical Standard - Provisions available for small entities

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. Commitment under Operating Leases

	Total 2026 £	Total 2025 £
Operating leases expire within one year	-	-
Operating leases expire within two to five years	3,542	4,000

At 31 March 2026 the company had commitments under operating leases as set out above.

Docusign Envelope ID: 9B8D853F-7DA8-8B67-81E6-03BA202CE945

24. Support Costs

	Fundraising 2026	Delivery 2026	Total 2026	Fundraising 2025	Delivery 2025	Total 2025
			£			
Premises costs	502	1,018	1,520	331	669	1,000
Heat and light	676	1,373	2,049	1,474	2,975	4,449
Motor and travel costs	429	871	1,300	710	1,434	2,144
Postage and stationery	103	210	313	77	155	232
Telephone and computer costs	6,369	12,931	19,300	5,538	11,175	16,713
Maintenance	458	931	1,389	41	84	125
General expenses	683	1,387	2,070	132	266	398
Bank charges and interest	564	1,146	1,710	2,374	4,791	7,165
Staff costs and subcontractors	36,233	73,565	109,798	28,696	57,909	86,605
Training	2,182	4,429	6,611	-	-	-
Professional fees	7,955	16,151	24,106	8,857	17,874	26,731
Insurance and other costs	7,268	14,755	22,023	6,555	13,227	19,782
	63,422	**128,767**	**192,189**	**54,785**	**110,559**	**165,344**

Support costs have been allocated across activities based on spend levels incurred within these activity areas.
For some support costs which do not relate to all activities the costs have been allocated across the activities they relate to.

Included within support costs above are costs associated with the following:
- Helper training – time and costs associated with disability awareness and skills training
- Member support – time and costs associated with servicing our members
- National co-ordination – time and costs associated with dealing with governing bodies
- Advocacy and policy – time and costs associated with signposting, research etc.
- Local groups – time and costs associated with supporting local groups