

CHARITY REGISTRATION NUMBER: 101356

Down's & Proud
Unaudited Financial Statements
31 January 2025

HENRY MURRAY & COMPANY LTD.

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

Down's & Proud

Financial Statements

Year ended 31 January 2025

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Down's & Proud

Trustees' Annual Report

Year ended 31 January 2025

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

Reference and administrative details

Registered charity name Down's & Proud

Charity registration number 101356

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

The trustees

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

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

Structure, governance and management

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

Four trustees were appointed to manage the charity.

Down's & Proud

Trustees' Annual Report *(continued)*

Year ended 31 January 2025

Objectives and activities

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

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

Achievements and performance

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

Financial review

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

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

Down's & Proud

Trustees' Annual Report *(continued)*

Year ended 31 January 2025

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

Mrs Aine Beatty
Trustee

Down's & Proud

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

Year ended 31 January 2025

I report to the trustees on my examination of the financial statements of Down's & Proud ('the charity') for the year ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

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

Independent examiner's statement

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

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

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

Mr Paul McGrane
Independent Examiner

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

Down's & Proud

Statement of Financial Activities

Year ended 31 January 2025

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

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

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

Down's & Proud

Statement of Financial Position

31 January 2025

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

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

Mrs Aine Beatty
Trustee

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

Down's & Proud

Statement of Cash Flows

Year ended 31 January 2025

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

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

Down's & Proud

Notes to the Financial Statements

Year ended 31 January 2025

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Financial instruments

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

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

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

4. Donations and legacies

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

5. Charitable activities

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

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

6. Expenditure on charitable activities by fund type

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

7. Expenditure on charitable activities by activity type

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

8. Independent examination fees

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

9. Staff costs

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

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

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

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

10. Trustee remuneration and expenses

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

11. Creditors: amounts falling due within one year

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

Down's & Proud

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

12. Analysis of charitable funds

Unrestricted funds

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

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

13. Analysis of net assets between funds

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

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

14. Analysis of changes in net debt

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