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

**Annual Report and Financial Statements
for the period ended 31 March 2023**

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

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

Report of the Trustees for the period ended 31 March 2023

The trustees, who are also directors for the purpose of company law, present their report and the accounts of the charity for the period ended 31 March 2023.

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, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008.

Objectives and Activities

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 peers.

Mission: To make snowsport accessible for everyone; regardless of disability, injury or experience. We work to remove the barriers to taking part so that disabled children and adults, and their families can enjoy the freedom, independence and the physical and wellbeing benefits of skiing and snowboarding, and related activities.

We do this by:

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

During the year the trustees took the decision to realign our accounting year with a standard April – March accounting period to simplify reporting and returns to funders, regulators and other stakeholders. As a result, this report covers the 18 month period between 1 October 2021 and 31 March 2023. This was approved by the Charity Commission and OSCR, the comparatives are therefore not entirely comparable.

In 2021/23 we fully returned to our core activities after all pandemic related restrictions had ended:

Delivery

Overseas and holiday activities

- To run four adaptive snowsport holidays to locations in Europe
- To run short breaks in the UK

Snowsport Schools

- To maintain and build delivery in the Snowsport Schools
- To increase outreach work to support more ski school clients

Local Groups

- To continue to work closely with the volunteer led recreational groups across the UK
- To increase access to recreational adaptive snowsports opportunities for disabled people

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Report of the Trustees for the period ended 31 March 2023

Objectives and Activities (continued)

Central to this work is also our commitment to work in partnership with the snowsport governing bodies, partners in the disability sector, and the wider snowsport community to increase access and participation for disabled people.

Review of our Achievement and Performance

Return to operations: Disability Snowsport UK has met the extraordinary challenges of the last three years with determination and the belief that the charity's mission remains as important today as in its founding years.

The period from October 2021 marked a significant time for the organisation as we were able to return to full operations. With it brought consultation with members, staff and stakeholders on an interim strategy for the charity while we navigated changes internally and externally. A new CEO took up post in July 2021, and the interim strategy supported the organisation's rebuilding efforts whilst reconnecting in person with members and clients across the UK.

The interim strategy focussed on putting member's needs at the heart of our operations and provided a platform for the staff, trustees and volunteers to focus efforts as the charity faced recovery from the impact of the pandemic.

All staff fully returned to work with the end of the UK government's covid restrictions and the furlough scheme in October 2021. DSUK has enabled staff to continue to work from home or adopt a hybrid working pattern so that we are now able to recruit central staff from across the UK. We have implemented systems to support this way of working and moved to a cloud server, reducing office overheads too. Colleagues remain connected through regular team and all staff meetings, and improved use of technology so that no one is isolated from their team.

During the earlier part of 2021 all snowsport schools and their host venues had reopened, with the exception of Snow Factor, Braehead. In a typical year it is the second busiest centre in the UK. The extended closure was a real loss for both our skiers and snowboarders, and the organisation. The facility reopened, with covid measures in place, in November 2021.

Sadly, the rise of the Omicron variant in December 2021 saw the cancellation of some activities, a return to mask wearing and uncertainty amongst many of DSUK's vulnerable members. The greatest impact was on the programme of overseas activity holidays and all trips due to take place in the winter of 2021/22 were cancelled due to travel restrictions returning and the high risk of travel for our skiers and snowboarders. Our partners at Crystal holidays guided us through the cancellations and there was no financial penalty to members or the charity.

Throughout 2022 and into 2023, operations returned to normal delivery and participation numbers have risen again to pre pandemic levels. In March 2023 we were pleased to lead the first overseas trips since 2020 and ran three weeks with DSUK members in Andorra and a further week in partnership with the Rugby Football Union Injured Players Foundation.

After successfully reopening post-pandemic, Snow Factor at Braehead faced significant financial challenges and the company went into liquidation and the venue's doors closed in November 2022. DSUK has had a ski school and office-based presence there since 2006/07 and so the closure has had an ongoing impact on our Scotland operations (see Snowsport Schools below).

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Report of the Trustees for the period ended 31 March 2023

Review of our Achievement and Performance (continued)

The lasting impact of the pandemic has been on the charity's finances. The charity's reserves policy enabled the organisation to navigate the loss of income during the pandemic, and the trustees drew on these funds to ensure DSUK's survival. The priority today remains rebuilding the reserves and carefully managing our finances towards a full recovery. Further details are available in the finance report.

Delivery

Overseas activity weeks and short breaks

Restrictions to travel from the UK and to other countries meant that no overseas activity weeks were able to go ahead during the winter of 2021/22. These holidays are run entirely on a 'break even' basis and therefore there was a loss of opportunity for our members rather than a balance sheet loss.

Brexit related changes to working and volunteering in the European Union mean that we are currently limited to working in non-EU countries whilst we negotiate with partners in Austria and elsewhere to clarify the rules that relate to volunteer guides operating in those countries for snowsport activities that are not performance coaching or competition.

In March 2023 we were able to provide three weeks of holidays for members and one week in partnership with the Rugby Football Union Injured Players Foundation in Arinsal, Andorra.

24 DSUK members and their families benefited from these trips. They were supported by a team of volunteers from DSUK, Crystal holidays and others. Local instructors from Arinsal Ski School supported these activities.

The trips provide a wonderful opportunity for people to develop their skills, friendships and confidence in a welcoming environment. Importantly, as one of our learners said, the holiday gave them;

"the chance to experience something I never thought I would be able to do. I also loved meeting new people."

We thank Crystal Ski for their ongoing support and partnership in delivering these activities and look forward to working with them again in winter 2023/24.

Due to the Omicron covid wave and then changes in the staff team it was not possible to introduce short breaks during this reporting period. It is hoped these can be introduced during 2023-24.

Snowsports schools

In the 18 month period 2021/23 we provided 4,752 (2020/21: 2,005 – 12 months) adaptive snowsport lessons. 1,200 people participated during April 22 to March 23. The average number of lessons provided in a month increased from 269 during the first six months of the reporting period to 333 during the final six months, indicating strong progress in rebuilding and growing participation.

During the reporting period we operated at nine snowsport schools across the UK, including:

- Four indoor snow centres – Snow Dome, Tamworth; Chill Factore, Manchester; The Snow Centre, Hemel Hempstead and Snow Factor, Glasgow
- Four outdoor dry slopes – The Hill, Rossendale, Glasgow Ski & Snowboard Centre; Midlothian Snowsport Centre, and Sandown Ski.
- Cairngorm Mountain, Scotland.

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Review of our Achievement and Performance (continued)

Delivery (continued)

Scotland: The closure of Snow Factor at Braehead in November 2022 had a major impact on our Scotland operations. As the second busiest site in the UK, more than 900 lessons were planned between October 2022 and September 2023. After its sudden closure, the venue's owners supported DSUK's recovery of our property and equipment from the site where we had operated for more than 16 years. They are currently seeking to appoint new operators and hope to reopen the snow centre. We remain in contact with the owners and Snowsport Scotland on this matter.

Sadly, the greatest impact is on some people with the most complex disabilities who cannot participate on dry slopes due to their equipment needs. Some sit skiing is available throughout the year in Scotland and at Cairngorm Mountain in winter.

With support from venue partners at Midlothian Snowsport Centre and Glasgow Ski & Snowboard Centre, and a new partnership with Bearsden Snowsport Club, we have been able to continue providing lessons and group activities in central Scotland. However, this is currently at greatly reduced numbers. DSUK will welcome the appointment of a new operator at the Braehead centre, an important facility for Scotland's ski industry.

Cairngorm Mountain: After ceasing operations at Cairngorm Mountain more than five years ago due to the closure of the funicular railway and challenging conditions for adaptive skiers, DSUK was pleased relaunch the snowsport school in partnership with the mountain this year.

The addition of 'magic carpet' lifts and the reopening of the funicular railway in 2023 enabled us to welcome skiers and their families back to Cairngorm, led by a dedicated seasonal team. 98 lessons were delivered.

Cairngorm Mountain Ltd are clear in their commitment to welcoming disabled people and we are grateful for their support in making this possible.

"I had slowly been getting back into skiing after covid shut everything down over the past few years. Added to this we had been unable to ski at Cairngorm due to the funicular being closed. Braehead had shut so I had, a couple of lessons at Polmont. I hadn't realised how much anxiety I brought to this lesson. My instructor helped me unpack it, let me see I had the skills for skiing on the Cas and to correctly use a t bar. I came off very much happier and pleased to know I still had the skills and could use them."

Dry slopes: We have continued to increase provision at outdoor dry slopes to provide greater choice and affordable lessons to skiers and snowboarders. We welcomed the launch of lessons at the Hill, Rossendale where the partnership is also trialling shared booking facilities to remove barriers for disabled skiers and snowboarders.

Lessons are now available at Bearsden Snowsport Club in Glasgow too.

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Review of our Achievement and Performance (continued)

Delivery (continued)

Group activities: There has been an increase in group and lessons for two or more people, building on the strategy to widen access, reduce costs to clients, and increase family participation.

A grant from Sport England was critical to enabling DSUK to develop and test new activities in England, which have been piloted for roll out across centres. The grant has also allowed the charity to focus on building partnerships with other disability organisations, and we welcomed nine new partners during the reporting period.

We are proud to work with organisations such as Henshaw's Society for the Blind, Sense, Whizzkids, Edge Adventures, TAG Youth, Wheel Power and many other schools, charities and community-based partners to provide fun, inclusive activities with their clients.

Summer clubs were launched which welcome siblings and friends to learn together and offer a rare opportunity for families who have a disabled child to find shared activities for their children. The summer clubs have led to the development of after school activities and will continue into the year ahead.

Family lessons have become a routine part of our work, helping parents and children share the joy of being active together.

"It was a rare opportunity to spend fun quality time with my siblings and parents. We all had a fantastic time thank you."

Local groups

Across the UK there are 9 local groups. The local groups are a central part of Disability Snowsport UK's work. They are volunteer led and offer recreational, social snowsport at Pendle, Manchester, Hemel Hempstead, Milton Keynes, Castleford, Tamworth, Tunbridge Wells, in the South East, and in Edinburgh and outdoors in Scotland.

Activity in the local groups gradually returned at the end of the pandemic with most except the Edinburgh local group running again. Hundreds of volunteers, skiers and snowboarders take part each month.

Without the support of dedicated volunteers, the friendship, fun and activities offered by these groups would simply not exist. The groups enable skiers and snow boarders to progress beyond taking lessons, to practice their skills and become part of a community.

The staff team helped the groups provide a safe return to activities with risk assessments and other practical guidance such as the development of a new operating manual, safeguarding practice, and volunteer logbooks and training.

Disability Snowsport UK thanks every volunteer for their commitment, whether that is on slope or behind the scenes. Committee members provide the vital support each group needs to succeed, and DSUK notes its thanks to this dedicated group of people.

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Report of the Trustees for the year ended 31 March 2023

Review of our Achievement and Performance (continued)

Support

During the reporting period there were some staff changes, and the charity reorganised its structure to better support the strategy. The staff team operates under three departments – Finance & Support Services, Fundraising and Snowsport Delivery.

The senior management team, with support from the trustees, have continued to review and update all aspects of the charity's systems and support services to ensure that Disability Snowsport UK is operating effectively and efficiently, and is an organisation fit for the future. Additional rigour has been brought to key processes, particularly around finance and reporting as we moved into a recovery phase.

An annual staff survey and new appraisal process has helped support this work and highlight the training needs and aspirations of the staff team to operate at the best possible standard. Training has been offered to new team members to complete their adaptive qualifications and upskill existing staff, with three more staff having attained their Level 3 Adaptive BASI qualification.

Fundraising

During the reporting period income from donations and legacies was £464,699 (2021: £236,632) of which £361,577 was unrestricted (2021: £189,389) which we can use to support any activity.

The generosity and thoughtfulness of individual donors remains at the heart of our ability to support disabled people across the UK, whether through monthly donations or legacies.

Events fundraising restarted during the reporting period but has not yet recovered to pre-pandemic levels.

The Solent Challenge with Co-Op and the Aviemore Santa Run were the only major outdoor events that took place. However, supporters continued to participate in third party events like the London Marathon and Kiltwalks to raise funds.

Corporate income began to rise again, with support from Crystal Ski returning as people began to travel again. We are grateful to Brigade Electronics, Consensio, Trix Ski, Seasagir Lodges and Crystal Ski for their ongoing partnership with Disability Snowsport UK.

A fundraising appeal took place in September 2022, which helped the charity navigate the quieter summer months and provided a lifeline at a difficult time. It raised £51,416 at a critical time for the charity. We are grateful to all those who supported this campaign.

DSUK remains grateful to every person who has gone to great lengths to raise money for us or who continue to support us through their gifts.

The support we receive from Charitable Trusts and Foundations has been critical during this difficult year. Grants have supported the charity during the pandemic, with 35% of donations coming from charitable trusts including the Tom Hall Charitable Trust, Bruce Wake Charitable Trust, the Garfield Weston Foundation, Sport England, the Scottish Children's Lottery, Awards for All Scotland, Gordon Fraser Charitable Trust, Kusuma Trust, the Zochonis Charitable Trust, the Borrowes Charitable Trust, the Clover Trust, Nancie Massey Trust and many others. Our thanks go to the trustees who have supported our work and recovery.

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Report of the Trustees for the period ended 31 March 2023

Review of our Achievement and Performance (continued)

Support (continued)

Fundraising (continued)

During the reporting period the trustees committed to developing the fundraising function of the organisation and have built a new fundraising team working across key disciplines of community, membership, corporate, trusts and individual giving. The success of the new team will take time to develop but is a major step forward for the charity.

Volunteers

Volunteers are central to the Disability Snowsport UK community and contribute hugely in a variety of ways:

- In our local groups, volunteer instructors, helpers and organisers commit their time very regularly at slope sessions throughout the year.
- Our overseas holiday weeks include volunteer instructors, each of whom gives at least a week to participate, and also a number of helpers who volunteer their services.
- DSUK's fundraising efforts are reliant on volunteers. We have volunteers who "fly the flag" at events alongside our staff; volunteers who help to organise and participate in fundraising events such as the Santa Run; and individuals who give up their valuable time to set up fundraising events and challenges from which they donate the proceeds to us.
- Our trustees give their time generously both in formally governing the charity and, more extensively, in promoting and supporting the charity.

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 people with lived experience are at the heart of our decision making.

The Skiers & Snowboarders Involvement Group (SSIG) was formed as a vehicle to improve the representation of disabled skiers and snowboarders in organisational decision making and all aspects of DSUK's work. It acts as an internal advisory panel.

The SSIG meets six times a year and has contributed to development of policies, membership consultation on governance and strategy. The SSIG works closely with the senior management team and represents members across the charity.

An annual member survey was introduced and more regular meetings with staff and trustees are taking place, including a new format for general meetings.

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".

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.

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Review of our Achievement and Performance (continued)

Support (continued)

Public benefit statement (continued)

DSUK's work achieves real results in building personal skills and confidence of our skiers, and this has an impact in enabling them to transfer that gain to their everyday life. The whole ethos of the charity is to make the same opportunities available to skiers with disabilities as those available to non-disabled skiers. We are committed to extending our reach and are actively expanding our services across the country.

Financial Review

Our overall position

During the financial year DSUK reported a deficit of £25,168 (2021: deficit of £142,420). Total income was £1,027,927 (2020: £363,097), an increase of 183% (2021: 56.4% decrease) and expenditure increased by 108.3% (2021: 37.5% decrease) to £1,053,095 (2021: £505,517).

The lasting impact of the pandemic on delivery and fundraising meant that the charity has had to draw on its reserves during the reporting period to preserve the specialist team supporting disabled people across the UK, our own services as well as supporting the wider sector. The trustees will seek to rebuild these reserves in the years ahead with a planned approach to income generation and full cost recovery.

Cost control

Overheads were contained in 2021/23 with everyone making cost reduction efforts. No redundancies have been made.

Risk Management

The trustees have identified that the main risks facing the charity fall into four categories: strategic risk, financial risk, reputational risk and operational risk. The management team mitigate these risks by following strategies, plans and policies approved by the Board. The Board receives monthly financial reports and forecasts which it considers in depth; and receives and considers regular reports from the CEO. The board regularly reviews the key risks, with the Audit and Risk committee given specific responsibility to monitor and act on risks identified.

The principal financial risk is increased competition for funding and the cost of living crisis. 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.

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 reduce non-essential costs and the Fundraising & PR committee are supporting the staff team to further diversify income streams. The committee will work with the team over the coming year to develop and implement strategies for income generation in order to rebuild the charity's reserves.

The safety of our staff, skiers and volunteers is of paramount importance. Health and safety monitoring practices, dynamic risk assessment and monthly reporting of accidents, incidents and near misses help to highlight and resolve any potential issues.

The Audit & Risk Committee and the Board of trustees have reviewed our organisational risk register and created a new report during this period. The register covers all of the organisation's risks and highlights top risks that the trustees and committee monitor.

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Report of the Trustees for the period ended 31 March 2023

Risk Management (continued)

The risk register is robust and supports our planning, including disaster recovery, succession, fundraising and key trustee responsibilities. An additional trustee was recruited with specific risk expertise to support this trustee responsibility.

Reserves Policy

Our target is to hold reserves that are adequate to see us through the out of season months. We need reserves to undertake specific projects at short notice, and to cover the administration, fundraising and support costs without which the charity would not be able to function. Reserves are also required to cover gaps in funding. The charity drew on free reserves for this purpose and to secure the ongoing operation of the charity during the pandemic and recovery.

Unrestricted reserves are £104,943 (2021: £59,436) of which £51,151 (2021: £27,265) are designated fixed assets. This gives free unrestricted reserves of £53,792 (2021: £32,171). Restricted reserves are £64,123 (2021: £134,798).

We have assessed our long-term cash flow requirements and have deemed £100,000 of total funds to be the level which would allow us to continue operations through the out-of-season months if required. The current free reserves fall below this target as we have drawn on these during the pandemic. In order to ensure sufficient working capital, we took up the bounce-back support that was offered to businesses in the UK. These funds remain ringfenced as a reserve and have not been utilised to date.

The £50,000 bounce back loan fund is being repaid and trustees are satisfied that the charity's reserves are sufficient to carry us through the year ahead. The financial planning for the year ahead includes rebuilding these reserves to a more robust level.

The trustees will review the current reserves policy during 2023-24 to assess whether it should be updated and if it is still appropriate to the charity's needs.

Our total reserves are £169,066 (2021: £194,234). Of these, some £91,125 (2021: £119,142) is reserved to pay for the depreciation of our buildings, vehicles and equipment.

Our cash reserves are held in interest paying accounts. We do not make grants to other organisations. We believe that we have sound day-to-day processes for handling cash and reporting income and expenditure.

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.

Plans for the Future

Context: GB Snowsport published research into diversity in snowsport which highlights clearly that disabled people are underrepresented in the sport. Furthermore:

The Activity Alliance's research shows that:

- 78% of disabled people say their impairment or condition stops them being active, often related to low awareness of suitable activities and fears about safety and risk.
- 6 in 10 disabled people do not feel they can be as active as they want to be

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Plans for the Future (continued)

In the UK:

- There are over 6.9 million disabled people of working age which represents 19% of the working population.
- There are 770,00 disabled children under the age of 16 in the UK. That equates to 1 child in 20.

Strategy: Snowsport for Everyone

During the summer of 2022, a comprehensive consultation took place with members, clients, local groups, the Skiers and Snowboarders' Involvement Group, staff, trustees and stakeholders. A new three-year strategy was created to focus DSUK's work, vision and values for the period 2022 – 25. The next Trustees Annual Report will report on its progress.

Disabled people still face barriers to taking part in sport and activity as a way of living a healthy, active and connected life. Our members tell us that the Disability Snowsport UK community is important to them and that they value the inclusive approach of our work in providing the tools, facilities and support they need and want to live well.

After changes in the organisation's activities and leadership, as well as living through the impact of the pandemic and Brexit during recent years, the strategy sets out our aspirations for the future. We seek to be ambitious for the people we serve and for the snowsport sector.

The strategy asks "What do disabled people need from Disability Snowsport UK?" and challenges the charity and the ski and snowboard sector to be inclusive and welcoming for all.

These issues, as they relate to Disability Snowsport UK's work, can be summed up in two key problems:

1. Disabled people often feel excluded or worried about taking part in sport and activity, even though they want a healthy, active and well-rounded life.
2. The snowsport sector isn't currently as inclusive as it could or should be.

The strategy sets out to respond to these directly, within the context of our organisational skills, experience, values and charitable objects:

- A strong adaptive snowsport community
- An inclusive snowsport sector
- Fundraising with purpose
- A sustainable, resilient organisation

The charity's values have been refined and updated with feedback from the consultation, and are:

- **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.

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Report of the Trustees for the period ended 31 March 2023

Plans for the Future (continued)

These values guide our work and decision making from board meetings to recruitment, and project planning.

Snowsport is a very accessible activity for disabled children, adults and their families and is one of the few sports that enables people to take part together. There is a great deal of opportunity for more people to participate so that we can:

- help disabled people to be more active, make friends and have fun by taking part in snowsport.
- help the snowsport sector include more disabled people.

Over the year ahead, DSUK must continue to work towards rebuilding from the challenges created by the pandemic and rebuild reserves, whilst realising the need to further widen access for disabled skiers and snowboarders across the UK.

We will continue to operate our core services which include snowsport delivery, local groups, and holidays and group activities. These will be supported by a broader range of activities that meets the needs of disabled learners:

1. A wider range of partnership working
2. More group and family focussed activities, building on the success of activities such as the development of after school groups, exclusive use slope sessions in Manchester and summer activity programmes.
3. Activities that meet the needs of specific groups of people living with long term conditions and disabilities, including those with mental health conditions, learning and cognitive disabilities
4. Activities that focus on building specific skills and confidence such as a proposed snowboard group

We will actively work in partnership with organisations including GB Snowsport, Snowsport Scotland, Snowsport England, BASI, centre operators, and community, charity and commercial partners so that disabled children, adults and their families can be active, improve their health and wellbeing and have fun.

We have continued to expand fundraising capacity within the organisation and improved our governance and policy framework, and we will continue to strive for best practice in all that we do.

With some trustees due to stand down over the next reporting period, board skills will be reviewed and new trustees will be recruited with specific expertise to guide us in the future. This, together with ongoing member engagement, robust financial planning and better use of technology and communications, will support future strategy and activities.

Monitoring and evaluation to understand and demonstrate the impact of DSUK's work remains a focus for the staff team. The systems we use to assess the performance of our snowsport programme will continue to be developed so that they are fit for purpose and accessible by all who use our services. This work will help guide future operational planning,

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Report of the Trustees for the period ended 31 March 2023

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, 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. 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.

Carmel Teusner, Vice Chair was Highly Commended in the 2023 Scottish Charity Awards Trustee of the Year category for her work on excellent governance practice.

Our Trustees and their responsibilities (continued)

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 where possible go on an activity holiday

The trustees meet quarterly during the year as a group, with sub committees meeting regularly throughout the year. These are the Audit & Risk Committee, Nominations, Remuneration & Governance Committee, and the Fundraising & PR Committee. Interim board meetings take place when urgent matters need to be addressed.

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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

Trustees: C E Pimm – resigned 01/12/2021

S M Tate (Chair)

E Jones

G Ritter

J R Patchett (Treasurer)

A J Simmons

S E Marsh – appointed 14/02/2022

J P McDonagh – appointed 14/02/2022

C M Teusner

L I Henderson

L Russell – resigned 28/04/2022

R King

P Rankin – appointed 14/02/2022

J F Medlock – appointed 15/05/2022

Company Secretary: R King

Chief Executive and Senior Management:

Virginia Anderson – Chief Executive

Jonathan McCandless – Head of Operations – resigned November 2021

Rachel Davies – Head of Snowsports

Mhorag Phipps – Interim Finance and Support Services Manager – resigned 31 July 2023

Tapfuma Mubonderi – Finance and Support Services Manager – appointed 10 July 2023

Ian Plested – Fundraising and Communications Manager – appointed 4 July 2022

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

Principal Office: Glenmore Lodge
Aviemore

Registered Office: 38 Siddals Street
Winshall
Burton -On-Trent
DE15 0LX

Website www.disabilitysnowsport.org.uk

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

Report of the Trustees for the period ended 31 March 2023

Reference and Administrative Information (continued)

Auditor: Jonathan N Innes FCCA
Innes & Partners Limited
Chartered Certified Accountants and Statutory Auditors
9 Ardross Street
Inverness
IV3 5NN

<i>Bankers:</i>	Bank of Scotland	HSBC
	Aviemore	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.

Statement of trustees' responsibilities

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 period 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 period. 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.

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, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011, 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

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

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Report of the Trustees for the period ended 31 March 2023

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 13 September 2023 and signed on their behalf by:



S Tate
Chair

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Independent Auditor's Report to the Members and Trustees of the Uphill
Ski Club of Great Britain T/A Disability Snowsport UK, for the period ended
31 March 2023

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 period ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, 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 2023 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 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 statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated.

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Independent Auditor's Report to the Members and Trustees of the Uphill Ski Club of Great Britain T/A Disability Snowsport UK, for the period ended 31 March 2023

Other information (continued)

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 pages 11-12, 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.

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.

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Independent Auditor's Report to the Members and Trustees of the Uphill
Ski Club of Great Britain T/A Disability Snowsport UK, for the period ended
31 March 2023

Auditor's responsibilities for the audit of the financial statements (continued)

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, the Charities and Trustee Investment (Scotland) Act 2005 and 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
- 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.

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 journal entries to identify unusual transactions;
- Assessed 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.

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Independent Auditor's Report to the Members and Trustees of the Uphill
Ski Club of Great Britain T/A Disability Snowsport UK, for the period ended
31 March 2023

Auditor's responsibilities for the audit of the financial statements (continued)

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.

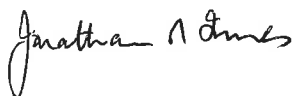
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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.



Jonathan N Innes FCCA

Senior Statutory Auditor

For and on behalf of Innes & Partners Limited, Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

9 Ardross Street

Inverness

IV3 5NN

Date: 13 September 2023

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

Statement of Financial Activities for the period ended 31 March 2023

(incorporating Income and Expenditure Account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income							
Donations and Legacies	5	361,577	103,122	464,699	189,389	47,243	236,632
Charitable Activities	6	470,827	-	470,827	70,668	-	70,668
Other Trading Activities	7	92,304	-	92,304	55,795	-	55,795
Investments	8	97	-	97	2	-	2
Total Income		924,805	103,122	1,027,927	315,854	47,243	363,097
Expenditure							
Raising Funds	9	147,044	-	147,044	59,562	-	59,562
Charitable Activities	9	780,983	125,068	906,051	415,547	30,408	445,955
Total Expenditure		928,027	125,068	1,053,095	475,109	30,408	505,517
Net income/(expenditure)		(3,222)	(21,946)	(25,168)	(159,255)	16,835	(142,420)
Transfers between funds	18,19	48,729	(48,729)	-	50,769	(50,769)	-
Net Movement in Funds		45,507	(70,675)	(25,168)	(108,486)	(33,934)	(142,420)
Reconciliation of Funds							
Total Funds Brought Forward		59,436	134,798	194,234	167,922	168,732	336,654
Total Funds Carried Forward	18	104,943	64,123	169,066	59,436	134,798	194,234

The statement of financial activities includes all gains and losses recognised during the year.

The notes at pages 23 to 39 form part of these accounts

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**Balance Sheet as at 31 March 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Fixed Assets					
Tangible assets	14	51,151	39,974	91,125	119,142
Total Fixed Assets		51,151	39,974	91,125	119,142
Current Assets					
Stock		1,365	-	1,365	1,523
Debtors	15	47,757	617	48,374	37,934
Cash at Bank and in Hand		143,133	27,830	170,963	209,190
Total Current Assets		192,255	28,447	220,702	248,647
Liabilities					
Creditors falling due within one year	16	104,271	4,298	108,569	127,722
Net Current Assets		87,984	24,149	112,133	120,925
Total Assets less Current Liabilities		139,135	64,123	203,258	240,067
Creditors falling due after more than one year	16	34,192	-	34,192	45,833
Net Assets		104,943	64,123	169,066	194,234
The Funds of the Charity					
Restricted Income Funds		-	64,123	64,123	134,798
Unrestricted Funds		104,943	-	104,943	59,436
Total Charity Funds	18	104,943	64,123	169,066	194,234

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

Approved by the trustees on 13 September 2023 and signed on their behalf by:



S Tate
Chair

The notes at pages 23 to 39 form part of these accounts

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Statement of Cash Flows as at 31 March 2023

	Note	Total Funds 2023 £	Total Funds 2021 £
Net cash (used in)/provided by operating activities	22	(26,821)	(82,159)
Cash flows from investing activities:			
Bank interest receivable		97	2
Purchase of tangible fixed assets		(10,050)	(18,720)
Proceeds from sale of tangible fixed assets		3,195	-
Net cash provided by/(used by) investing activities		(6,758)	(18,718)
Cash flows from financing activities			
Loans advanced		-	50,000
Loan repayments in year		(4,648)	-
Net cash used in financing activities		(4,648)	50,000
Change in cash and cash equivalents in the year		(38,227)	(50,877)
Cash and equivalents brought forward		209,190	260,067
Cash and cash equivalents carried forward		170,963	209,190
Cash and cash equivalents consist of:			
Cash at bank and in hand		170,963	209,190

The notes at pages 23 to 39 form part of these accounts

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

Notes to the Financial Statements for the period ended 31 March 2023

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 period ended 31 March 2023.

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 13 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, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011, 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.

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

Notes to the Financial Statements for the period ended 31 March 2023

2. Accounting Policies (continued)

Going Concern

Covid-19 impacted all of the income streams of the Uphill Ski Club of Great Britain. As a result, the Senior Management Team and trustees have worked together to deliver and plan for recovery and allow for a slow growth into a new market situation.

Although the long-term impact of Covid-19 will remain with us for some time, the Trustees have agreed a set of strategic goals for 2022 – 25 to move the charity towards a full recovery and in full consultation with key stakeholders.

Changes brought about by Brexit still limit the ability of qualified instructors to work in EU countries. While the sector works towards achieving agreements for instructors, we will adapt group activities and holidays whilst agreements are reached with partner EU countries.

The trustees have a reasonable expectation 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.

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

Notes to the Financial Statements for the period ended 31 March 2023

2. Accounting Policies (continued)

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

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 Depreciation

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

Notes to the Financial Statements for the period ended 31 March 2023

2. Accounting Policies (continued)

Tangible Fixed Assets and Depreciation (continued)

The principal rates in use are:

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

Capitalisation policy: Assets costing more than £250 (2021: £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.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve 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 balance sheet date.

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

Notes to the Financial Statements for the period ended 31 March 2023

2. Accounting Policies (continued)

Financial instruments (continued)

Financial assets and liabilities are offset and the net amount reported in the balance sheet 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.

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 and in determining the appropriate level of bad debt provision for debtors, based on knowledge of debt recoverability.

4. Related Party Transactions

Lauren Henderson, Trustee, was paid a gross salary of £278 (2021: £118) for her role as an instructor. There were no other related party transactions that require disclosure during the period (2020: none).

The aggregate value of unconditional donations made by Trustees was £100 (2021: £100).

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Support	361,577	14,941	376,518	189,389
Delivery	-	88,181	88,181	47,243
	361,577	103,122	464,699	236,632

Income from donations and legacies was £464,699 (2021: £236,632) of which £361,577 was unrestricted (2021: £189,389) and £103,122 was restricted (2021: £47,243).

Income from donations and legacies for 2021 was split, between funds, as follows:

Support - £189,389 related to unrestricted funds and £nil related to restricted funds.

Delivery - £nil related to unrestricted funds and £47,243 related to restricted funds.

Donations and legacies income is split as follows:

	Support £	Delivery £	Local Groups £	2023 Total £
Donations	233,690	-	-	233,690
Income from Trusts	73,645	88,181	-	161,826
Grant income	722	-	-	722
Legacy income	59,234	-	-	59,234
Gift Aid reclaimed	9,227	-	-	9,227
	376,518	88,181	-	464,699

	Support £	Delivery £	Local Groups £	2021 Total £
Donations	59,788	-	-	59,788
Income from Trusts	14,923	47,243	-	62,166
Grant income	521	-	-	521
Legacy income	19,493	-	-	19,493
Gift Aid reclaimed	1,467	-	-	1,467
Job Retention Scheme Grant	90,572	-	-	90,572
Donations in kind	2,625	-	-	2,625
	189,389	47,243	-	236,632

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

6. Charitable Activities Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Delivery	470,827	-	470,827	70,668
	470,827	-	470,827	70,668

Income from charitable activities was £470,827 (2021: £70,668) of which £470,827 was unrestricted (2021: £70,668) and £nil was restricted (2021: £nil).

7. Other Trading Activities Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Support	83,847	-	83,847	55,795
Memberships	8,457	-	8,457	-
	92,304	-	92,304	55,795

Income from other trading activities was £92,304 (2021: £55,795) of which £92,304 was unrestricted (2021: £55,795) and £nil was restricted (2021: £nil).

8. Investments Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Deposit Interest	97	-	97	2
	97	-	97	2

Total investment income was £97 (2021: £2) of which £97 was unrestricted (2021: £2) and £nil was restricted (2021: £nil).

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

9. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Raising Funds				
Support	147,044	-	147,044	54,987
Comm's	-	-	-	4,575
	147,044	-	147,044	59,562
Charitable Activities				
Delivery	722,636	106,058	828,694	349,119
Comm's	31	-	31	33,286
Support	32,128	19,010	51,138	38,560
Governance (note 10)	26,188	-	26,188	24,990
	780,983	125,068	906,051	445,955
Total	928,027	125,068	1,053,095	505,517

Expenditure on raising funds was £147,044 (2021: £59,562) of which £147,044 was unrestricted (2021: £59,562) and £nil was restricted (2021: £nil).

Expenditure on raising funds for 2021 was split, between funds, as follows:

Support - £54,987 related to unrestricted funds and £nil related to restricted funds.

Comm's - £4,575 related to unrestricted funds and £nil related to restricted funds.

Expenditure on charitable activities was £906,051 (2021: £445,955) of which £780,983 was unrestricted (2021: £415,547) and £125,068 was restricted (2021: £30,408).

Expenditure on charitable activities for 2021 was split, between funds, as follows:

Delivery - £321,833 related to unrestricted funds and £27,286 related to restricted funds.

Comm's - £33,286 related to unrestricted funds and £nil related to restricted funds.

Support - £35,438 related to unrestricted funds and £3,122 related to restricted funds.

Governance - £24,990 related to unrestricted funds and £nil related to restricted funds.

10. Governance

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Audit fee	8,340	-	8,340	7,200
Accounts and payroll fees	17,848	-	17,848	7,064
Allocation of support costs (note 25)	-	-	-	10,726
	26,188	-	26,188	24,990

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

Notes to the Financial Statements for the period ended 31 March 2023

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

	Total 2023 £	Total 2021 £
Salaries and wages	539,468	301,630
Social security costs	42,721	19,332
Pension costs	9,580	5,747
	591,769	326,709

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

	Total 2023 Number	Total 2021 Number
Employees	53	47
	53	47

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 £9,580 (2021: £5,747). Contributions outstanding at 31 March 2023 amounted to £1,352 (2021: £1,068).

None of the members of the Board received any remuneration during the period (2021: £nil) and none were reimbursed in respect of expenses they had incurred in connection with their roles as charity trustees (2021: none). Lauren Henderson, Trustee, was paid a gross salary of £278 (2021: £118) for her role as an instructor.

No employee earned remuneration greater than £60,000 (2021: none).

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 £238,502 during the period (2021: £129,527) which includes pension contributions of £4,434 (2021: £2,233).

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

The fees paid to Innes and Partners Limited amounts to an accountancy and payroll fees of £17,848 (2021: £7,064) and an audit fee of £8,340 (2021: £7,200).

13. Net (expenditure)/income

	Total Funds 2023 £	Total Funds 2021 £
Depreciation	37,827	27,778
(Gain)/Loss on disposal of tangible fixed assets	(2,955)	421
Audit fee	8,340	7,200

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

14. Tangible Fixed Assets	Leasehold Property £	Ski Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost					
As at 1 October 2021	190,083	229,386	13,368	14,750	447,587
Additions	-	10,050	-	-	10,050
Disposals	-	(15,671)	(150)	-	(15,821)
As at 31 March 2023	190,083	223,765	13,218	14,750	441,816
Depreciation					
As at 1 October 2021	136,095	170,696	9,456	12,198	328,445
Charge for the year	13,145	22,417	1,371	894	37,827
Eliminated on Disposal	-	(15,449)	(132)	-	(15,581)
As at 31 March 2023	149,240	177,664	10,695	13,092	350,691
Net Book Value					
As at 30 September 2021	53,988	58,690	3,912	2,552	119,142
As at 31 March 2023	40,843	46,101	2,523	1,658	91,125

15. Analysis of Debtors	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Trade Debtors	25,479	-	25,479	22,166
Prepayments and accrued income	21,835	-	21,835	13,568
Other debtors	443	617	1,060	2,200
	47,757	617	48,374	37,934

16. Analysis of current liabilities and long term creditors	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Due within 1 year				
Trade creditors	3,855	200	4,055	28,843
Accruals and deferred income	82,128	-	82,128	81,748
Taxation and Social Security	5,776	-	5,776	6,692
Other Creditors	1,352	4,098	5,450	6,272
Loans	11,160	-	11,160	4,167
	104,271	4,298	108,569	127,722

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

16. Analysis of current liabilities and long term creditors (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2021 £
Creditors due after 1 year				
Loans	34,192	-	34,192	45,833
	34,192	-	34,192	45,833

	Balance at 01.10.21 £	Received in year £	Released in year £	Balance at 31.03.23 £	For release: within 1 Year £
Deferred Income					
Activity Weeks	13,800	-	(13,800)	-	-
Ski Lessons	11,996	-	(11,996)	-	-
Membership Fees	1,147	9,951	(1,147)	9,951	9,951
Total	26,943	9,951	(26,943)	9,951	9,951

Analysis of Financial Instruments

	Total 2023 £	Total 2021 £
Loans payable within 1 year	11,160	4,167
Loans payable within 2-5 years	34,192	40,000
Loans payable after 5 years	-	5,833
As at 31 March 2023	45,352	50,000

17. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fixed Assets	51,151	39,974	91,125
Current Assets	192,255	28,447	220,702
Current Liabilities	(104,271)	(4,298)	(108,569)
Long Term Liabilities	(34,192)	-	(34,192)
Net Assets as at 31 March 2023	104,943	64,123	169,066

	Unrestricted Funds £	Restricted Funds £	Funds 2021 £
Fixed Assets	27,265	91,877	119,142
Current Assets	191,628	57,019	248,647
Current Liabilities	(113,624)	(14,098)	(127,722)
Long Term Liabilities	(45,833)	-	(45,833)
Net Assets as at 30 September 2021	59,436	134,798	194,234

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

18. Movement in Funds	As at 01.10.21 £	Income £	Expenditure £	Transfers £	As at 31.03.23 £
Restricted Funds					
Fixed Assets	91,877	-	(12,974)	(38,929)	39,974
Susan Hall	6,150	-	-	(6,150)	-
Lesson Subsidies	13,970	-	(13,970)	-	-
Corra Foundation	5,801	-	(4,069)	-	1,732
ESC Sports England	5,000	-	(5,000)	-	-
Duchy of Lancaster	2,000	-	(2,000)	-	-
Bruce Wake Wheelchair	10,000	-	(10,000)	-	-
Hedley Grant	-	3,650	-	(3,650)	-
Mickle Fund	-	1,500	(1,500)	-	-
Whirlwind Trust	-	4,000	(4,000)	-	-
Aldi	-	1,000	(1,000)	-	-
Visit Scotland	-	3,560	(3,560)	-	-
Zochonis CT	-	4,000	(4,000)	-	-
Shepherd & Wedde	-	1,000	(1,000)	-	-
Consenio holiday	-	487	(487)	-	-
G Fraser	-	1,650	(1,650)	-	-
POHWER	-	800	-	-	800
Sobell Foundation	-	3,543	(3,543)	-	-
Guyll-Leng	-	3,000	(3,000)	-	-
Brabners Foundation	-	7,500	(7,500)	-	-
Tillyloss Trust	-	1,515	(1,515)	-	-
Radcliffe Foundation	-	2,000	(2,000)	-	-
Redrow 6YP	-	500	-	-	500
ESC Lottery	-	14,941	(14,941)	-	-
Dr Guthrie	-	1,000	(1,000)	-	-
Bruce Wake	-	10,000	(10,000)	-	-
SCL Trust	-	3,000	(366)	-	2,634
SS Progression Sessions	-	1,200	(1,200)	-	-
British Blind Together	-	2,089	(2,089)	-	-
Nancy Massie	-	2,000	(2,000)	-	-
JTH Charitable Trust	-	500	(500)	-	-
Pleasance Trust	-	750	(150)	-	600
Awards for All	-	7,530	(5,530)	-	2,000
Zochonis Trust	-	4,000	(1,158)	-	2,842
Shanley Foundation	-	2,000	(2,000)	-	-
Winter Sports Foundation	-	11,407	(366)	-	11,041
Baily Thomas	-	3,000	(1,000)	-	2,000
	134,798	103,122	(125,068)	(48,729)	64,123
Unrestricted Funds					
General	32,171	924,805	(903,175)	(9)	53,792
Fixed Assets	27,265	-	(24,852)	48,738	51,151
	59,436	924,805	(928,027)	48,729	104,943
Total Funds	194,234	1,027,927	(1,053,095)	-	169,066

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

18. Movement in Funds (continued)

	As at 01.10.2020 £	Income £	Expenditure £	Transfers £	As at 30.09.2021 £
Restricted Funds					
Access for All	585	-	-	(585)	-
Equipment	2,020	-	-	(2,020)	-
Fixed Assets	94,608	-	(22,321)	19,590	91,877
Local DSUK Groups	9,023	-	-	(9,023)	-
Simon Brooke	500	-	-	(500)	-
Susan Hall	6,150	-	-	-	6,150
Lesson Subsidies	23,410	18,543	(4,679)	(23,304)	13,970
Anton Jurgen Equipment	6,003	-	-	(6,003)	-
Britford Bridge	2,040	-	-	(2,040)	-
Corra Foundation	8,923	-	(3,122)	-	5,801
Clothworkers	6,620	-	-	(6,620)	-
Gordon Fraser	1,600	-	-	(1,600)	-
Sportsman Charity	1,500	-	-	(1,500)	-
Ernest Hecht	1,250	-	-	(1,250)	-
John Watson	1,000	-	-	(1,000)	-
Astor Foundation	1,000	-	-	(1,000)	-
Machester Guardian	2,000	-	-	(2,000)	-
Lynn Foundation	500	500	(286)	(714)	-
Trees of David Solomons	-	1,000	-	(1,000)	-
Nancy Massie	-	4,000	-	(4,000)	-
ESC Sports England	-	10,000	-	(5,000)	5,000
Duchy of Lancaster	-	2,000	-	-	2,000
Hayward Sandison Trust	-	1,200	-	(1,200)	-
Bruce Wake Wheelchair	-	10,000	-	-	10,000
	168,732	47,243	(30,408)	(50,769)	134,798
Unrestricted Funds					
General	143,643	315,854	(468,747)	41,421	32,171
Fixed Assets	24,279	-	(6,362)	9,348	27,265
	167,922	315,854	(475,109)	50,769	59,436
Total Funds	336,654	363,097	(505,517)	-	194,234

Fund Purposes:

Access for all – to run competitions and encourage progression.

Equipment & Fixed Assets – to provide facilities and equipment for adaptive snowsports.

Local DSUK Groups – funding regular participation in snowsports at a network of local groups.

Simon Brooke fund – to support instructors seeking the adaptive qualification.

Susan Hall fund – to be used to provide a subsidy to individual disabled members who apply to DSUK to participate in an activity overseas but do not have the financial means

Lesson subsidies – supporting the development of ski schools and lessons with our national network of adaptive ski instructors, with some focusing on instructing young disabled skiers.

Anton Jurgen Equipment - to be used towards the cost of sit skis.

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

Notes to the Financial Statements for the period ended 31 March 2023

18. Movement in Funds (continued)

Fund Purposes (continued):

Britford Bridge - for the purchase of equipment for the Nevis Range and Glencoe areas.
John Apthorp - to update the adaptive ski equipment at the Hemel Hempsted Ski Centre.
Corra Foundation – to cover essential costs in Scotland impacted by Covid19.
Clothworkers – purchase of equipment at our Snowsport Schools.
Gordon Fraser – Mountain Man bi ski and Junior seat.
Sportsman Charity – for the purchase of equipment at snowsport school in Scotland.
Ernest Hecht – for the purchase of a sit ski in Manchester.
John Watson – towards purchase of a bi-ski at Hillend.
Astor Foundation – for the purchase of equipment in Tamworth.
Manchester Guardian – purchase of sit ski for Manchester.
Lynn Foundation – replacement sit ski accessories for Manchester.
Trees of David Solomons - lesson running costs across England and Scotland.
Nancy Massie - lesson subsidies at Hillend.
ESC Sports England - instructor costs - England.
Duchy of Lancaster - Manchester lesson running costs, specifically slope fees.
Hayward Sandison Trust - Scotland lesson running costs.
Bruce Wake Wheelchair - running costs for lessons for people who are wheelchair users.
Hedley Grant - funds for equipment.
Mickle Fund - funds for lessons at Glasgow.
Whirlwind Trust - funds for instructor costs at Hemel.
Aldi - funds for lessons at Bellahouston and Braehead.
Visit Scotland - funds for lessons across Scotland.
Zochonis CT - funds for instructor costs at Manchester.
Shepherd & Wedde - Isabel Harvey Trust lessons to all.
Consenio holiday - Lessons specific to young lady Sophie Alcock Cooke.
G Fraser - funds for instructor costs at Glasgow.
POHWER - training for SSIG.
Sobell Foundation - funds for running costs at Manchester.
Guyll-Leng - funds for running costs at Tamworth.
Brabners Foundation - funds for running costs at Manchester.
Tillyloss Trust - funds for running costs at Braehead and instructor training.
Radcliffe Foundation - funds for running costs at Tamworth.
Redrow 6YP - funds for 6 x Young Persons lessons at Telford.
ESC Lottery - Sport England general running costs across DSUK.
Dr Guthrie - funds for running costs at Bellahouston and Braehead.
Bruce Wake - funds for lessons for wheelchair users.
SCL Trust - funds for start up costs for local groups in Glasgow.
SS Progression Sessions - funds for Ski School progression sessions at Hemel.
British Blind Together - funds for group lessons for the blind in Manchester.
Nancy Massie - funds for 24 Group Lessons at Hillend.
JTH Charitable Trust - funds for Lessons at BH and Bella.
Pleasance Trust - funds 10 Group Lessons at Hillend.
Awards for All - funds for Cairngorm Start up.
Zochonis Trust - funds for Instructor costs.
Shanley Foundation - funds for lessons at Hemel Hempsted.
Winter Sports Foundation - funds for group lessons at Tamworth and Glasgow.
Baily Thomas - funds for learning difficulties across all DSUK.

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

19. Transfers

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
From General Fund to Designated Assets	(6,400)	6,400	-	-
From Hedley Grant Fund to Designated Assets	-	3,650	(3,650)	-
From Susan Hall Fund to General Fund	6,150	-	(6,150)	-
From Restricted Assets to Designated Assets	-	29,580	(29,580)	-
From Restricted Assets to General Fund	241	-	(241)	-
	(9)	39,630	(39,621)	-

The transfers from the general fund, the Hedley grant fund the restricted asset fund to the designated asset fund relate to the movement in funds with regard to fixed assets, including the redesignation of restricted assets to designated assets.

The transfer from the Susan Hall fund to the general fund relates to the derestriction of funds, following approval from the funder.

20. Subsidiary Undertakings

The charity is the sole member of British Parasnowsport Ltd, a company limited by guarantee without share capital, incorporated in the United Kingdom on 8 October 2015. British Parasnowsport Ltd is currently dormant.

21. 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.

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Total 2023 £	Total 2021 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(25,168)	(142,420)
Adjustments for:		
Depreciation charges	37,827	27,778
Decrease in stock	158	(203)
Decrease/(increase) in debtors	(10,440)	13,128
(Decrease)/Increase in creditors	(26,146)	19,139
Bank interest receivable	(97)	(2)
(Gain)/Loss on disposal of tangible fixed assets	(2,955)	421
Net cash provided by operating activities	(26,821)	(82,159)

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

23. Analysis of changes in net debt

	Total 2021 £	Cash flows £	Total 2023 £
Long-term borrowings	50,000	(4,648)	45,352
Total liabilities	50,000	(4,648)	45,352
Cash and cash equivalents	209,190	(38,227)	170,963
Total net debt	259,190	(42,875)	216,315

24. 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.

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the period ended 31 March 2023

25. Support Costs

	DELIVERY	COMM'S	SUPPORT	Governance	2023 Total
		£	£	£	£
Premises costs	1,090	-	-	-	1,090
Heat and light	4,598	-	-	-	4,598
Motor and travel costs	2,518	-	-	-	2,518
Postage and stationery	358	-	-	-	358
Telephone and computer costs	22,916	-	-	-	22,916
Equipment hire	1,156	-	-	-	1,156
Maintenance	3,243	-	-	-	3,243
General expenses	3,801	-	-	-	3,801
Bank charges and interest	5,286	-	-	-	5,286
Staff costs	153,376	-	-	-	153,376
Training	67	-	-	-	67
Professional fees	40,282	-	-	-	40,282
Depreciation	14,201	-	-	-	14,201
Insurance and other costs	25,369	-	-	-	25,369
	278,261	-	-	-	278,261

	DELIVERY	COMM'S	SUPPORT	Governance	2021 Total
			£	£	£
Heat and light	2,786	231	696	-	3,713
Postage and stationery	1,927	359	478	-	2,764
Telephone and computer costs	8,697	3,475	1,970	-	14,142
Equipment hire	1,005	-	250	-	1,255
Maintenance	1,460	127	4,033	-	5,620
General expenses	10,047	192	1,592	-	11,831
Staff costs	86,255	28,875	55,540	-	170,670
Professional fees	-	-	-	10,726	10,726
Depreciation	26,475	28	1,275	-	27,778
Insurance and other costs	17,769	-	2,197	-	19,966
	156,421	33,287	68,031	10,726	268,465

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