

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

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

**Annual Report and Financial Statements  
for the year ended 30 September 2019**

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

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## **Contents**

	Page
Report of the Trustees	1
Independent Auditor's Report to the Members and Trustees	8
Statement of Financial Activities (incorporating the Income and Expenditure Account)	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statement	14

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

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## **Report of the Trustees for the year ended 30 September 2019**

The trustees, who are also directors for the purpose of company law, present their report and the accounts of the charity for the year ended 30 September 2019.

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) "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.

At the start of the 2019 financial year we launched our new 3-year strategy and altered the way we report on our operations. Delivery, Support and Communications replace the departments previously reported in the annual accounts. The previous years' figures have been restated to reflect the new strategic activities.

### **Objectives and Activities**

DSUK believe that taking part in adaptive snowsport has the power to transform a person's relationship with their disability. We are committed to enabling all disabled people to redefine their relationship with not just the snow, but with all aspects of their lives.

- We make the physical and mental health benefits of snowsport, along with the unique thrill and exhilaration that accompany them available to anybody living with any form of disability, regardless of complexity.
- We work with all ages and can adapt to cater for all disabled people and their families.
- We recruit, develop, and nurture specially trained instructors and volunteers, and support them to deliver lessons to the highest standard.
- We believe that the opportunity for 'taking part' is essential for therapeutic and social development and should be available regardless of disability.

In 2018/19 we planned to continue with our existing core activities:

#### **Delivery**

- *Overseas activities*
  - To run 10 adaptive snowsport holidays to new locations in Europe and the USA
  - To develop a new pool of party leaders, including trustees
  - To run summer short breaks to Europe
- *Snowsport Schools*
  - To increase lesson numbers by 10%
  - To increase outreach work to gain more ski school clients
- *Local Groups*
  - To continue to work closely with the groups

### **Review of our Achievement and Performance**

#### **Delivery**

##### *Overseas activity weeks*

In 2018/19 we delivered eleven (2018: nine) adaptive snowsport holidays. The eleven holidays comprised of six standard holidays open to the public, two Family holidays and three private groups in partnership with other charities where DSUK provided instruction.

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

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## **Report of the Trustees for the year ended 30 September 2019**

### **Review of our Achievement and Performance (continued)**

#### **Delivery (continued)**

##### Overseas activity weeks (continued)

Each of our adaptive snowsport holidays were led by a member of DSUK staff, as opposed to using volunteers as Lead Reps in previous years.

It would not be possible for DSUK to run Activity Weeks without the generous support of our volunteers and Crystal Ski holidays. Crystal staff join the European weeks of our programme to provide valuable assistance to our disabled skiers, and as an organisation, Crystal Ski Holidays have raised significant funds for us.

We have started to plan short breaks to Europe and this will be further developed in the upcoming year as part of our strategy.

##### Snowsports schools

In 2018/19 we delivered 3,954 (2018: 4,238) adaptive snowsport lessons. These were delivered at Braehead, Hemel Hempstead, Manchester, Tamworth and Hillend dry slope. As stated in our new strategy, we are reviewing our data collection and use policies and protocols so that in the future we are better able to identify the number of individuals that are benefitting from these lessons. We have introduced new growth targets that will ensure our focus on reaching even more disabled people.

##### Local groups

We have reviewed staff roles with a view of providing more support to DSUK local groups. Two dedicated Development Officers have been recruited who are responsible, amongst other tasks, to promote engagement with the local groups to ensure good governance, compliance and to provide support to raise funds.

#### **Support**

##### Fundraising

We raised £363,905 (2018: £342,703) of unrestricted income - which we can use to support any activity from donations, sponsorship and fundraising events.

Numerous community fundraising events were held throughout the year; these took place around the country and were supported by our members, their families, our volunteers and our corporate supporters. DSUK remain grateful to all of the individuals that have gone to great lengths to raise money for us.

The support we receive from Charitable Trusts and Foundations has been critical since the inception of the Charity. Changes in staffing meant that DSUK no longer employ a full time Trust & Foundations writer, however we are supported by a freelancer who has been successful in increasing the number of applications and their prosperity rate.

##### Volunteers

Volunteers contribute hugely in a variety of ways:

- In our local groups, we benefit from volunteer instructors, helpers and organisers, many of whom 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.

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

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## **Report of the Trustees for the year ended 30 September 2019**

### **Review of our Achievement and Performance (continued)**

#### **Support (continued)**

##### Volunteers (continued)

- DSUK's fundraising efforts are massively 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 of their time to set up fundraising events and challenges from which they donate the proceeds to us.
- Our trustees give generously of their time both in formally governing the charity and, more extensively, in promoting and supporting the Charity.

To date, we have not accurately collected data about the number of volunteers or the time that they contribute. This is an important part of our new strategy.

#### **Communications**

We have increased our streams of communication across the charity including improving our technology so that we can communicate effectively with minimal need to allocate time and money to unnecessary travel and reviewed our logo and brand imagery

##### Public benefit statement

The Trustees confirm that they have complied with the duty in 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. DSUK's work achieves real results in building the 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 available to skiers with disabilities the same opportunities 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 suffered a deficit of £2,707 (2018: deficit of £40,724). Total income was £898,069 (2018: £1,375,203), a decrease of 34.7% (2018: 1.74%) and expenditure decreased by 36.38% (2018: 1.18%) to £900,776 (2018: £1,415,927), this large variance was due to the discontinuing of the British Parasnowsports Team.

##### Cost control

Overheads were well contained in 2018/19 with everyone making every effort to reduce costs.

#### **Risk Management**

The Trustees have identified the main risks facing the charity in four categories: strategic risk, financial risk, reputation risk and operational risks. These risks are mitigated by the management team following strategies, plans and policies approved by the Board. The Board receives monthly financial reports and forecasts which it considers in depth; and also receives and considers regular reports from the CEO.

The principal financial risk is the increased competition and access to funding; there are an increasing number of charities applying to the same funds. This risk is mitigated by extensive research into each

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

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## **Report of the Trustees for the year ended 30 September 2019**

### **Risk Management (continued)**

application by the management team. Another significant risk is the loss of donations from our main supporter and the CEO works hard to maintain this relationship and develop partnerships with other companies.

COVID-19 has financially impacted many organisations and we are no exception. We receive no Government funding and rely solely on grants, fundraising events and the income from our adaptive snowsport schools. Due to COVID-19, we are unable to deliver events and lessons and have lost income from corporate support, although the will of our corporate partners remains. We are taking mitigating measures to address this including furloughing many of our staff, launching public fundraising appeals, cutting non-essential costs, and planning for future diversification of income streams and surplus generating activities.

### **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 could not function. We also need reserves to cover gaps in funding - if specific donors withdraw, we will need to close projects unless we have adequate reserves to tide us over.

Unrestricted reserves are £128,174 (2018: £176,587) of which £33,696 (2018: £48,997) are designated fixed assets and £12,708 (2018: £24,600) are unrestricted fixed assets. This gives free unrestricted reserves of £81,770 (2018: £102,990). We have assessed our ongoing cash flow requirements and have deemed £100,000 of total funds to be the minimum which would allow us to continue operations through the out of season months. The trustees are aware that the free unrestricted reserves fall below the reserve policy and are seeking ways to increase funds in the coming year.

Much of our reserves are tied up in buildings, vehicles and other equipment: we spent the money some years ago but the assets we bought are still valuable to us. Of course, we cannot use these reserves for anything else.

Our total reserves are £311,835 (2018: £314,542). Of these, some £133,027 (2018: £161,593) is reserved to pay for the depreciation of our buildings, vehicles and equipment.

Our reserves are held in interest paying accounts, although prevailing rates of interest are very low. 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.

### **Plans for the Future**

We are planning on continuing with our existing core activities:

- Overseas activities
  - To run 10 activity weeks to new locations in Europe and the USA
  - To run summer short breaks to Europe (currently under review due to Covid-19)
- Snowsport Schools
  - To maintain delivery in the Snowsport Schools
  - To increase outreach work to gain more ski school clients
  - To offer “faster” sessions in each snowsport school
- Local Groups
  - To continue to work closely with the groups
  - To increase access to recreational adaptive snowsports opportunities for disabled people throughout the UK

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

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## **Report of the Trustees for the year ended 30 September 2019**

### **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, trading as Disability Snowsport UK (DSUK), constituted as a company limited by guarantee. The organisation is bound by its Memorandum and Articles of Association, copies of which are available on request, and which were updated in 2011.

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 current strategic vision (2019-2021) is available on request. From this, operating plans are developed that guide the operations 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, Mark Kelvin, 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 four artificial snow centres around the country, 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.

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 week

The trustees meet quarterly during the year as a group.

### **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 pay of the SMT staff is reviewed annually and normally increases in line with inflation.

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

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

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## **Report of the Trustees for the year ended 30 September 2019**

### **Reference and Administrative Information**

<i>Trustees:</i>	C E Pimm (Chair)	H F Clatworthy (Treasurer)
	J Dickinson Lilley – resigned 14/11/2019	J McCutchan – resigned 20/01/2020
	F J Fleming	S Higham – resigned 14/01/2019
	E Jones	G Roberts
	C M Teusner	S M Tate
	G Ritter	J Brown
	J Pratchett – appointed 20/01/2020	

*Company Secretary:* S M Tate

### *Chief Executive and Senior Management:*

Mark Kelvin – Chief Executive  
Stephen Smaje - Snowsports Manager  
Rachel Davies – Business Development Manager  
Catherine Rose – Finance and HR Manager  
Keira Young – Fundraising and Communications Manager

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

*Principal Office:* Glenmore Lodge  
Aviemore

*Registered Office:* 3 Alma Terrace  
London  
SW18 3HT

*Website* [www.disabilitysnowsport.org.uk](http://www.disabilitysnowsport.org.uk)

*Scottish Charity Number:* SC040699

*Charity Commission Number:* 287106

*Company Number:* 01681335 (England and Wales)

*Auditor:* Allison Gibson  
Scott-Moncrieff Audit Services  
10 Ardross Street  
Inverness  
IV3 5NS

*Accountants:* Innes & Partners Limited  
Chartered Certified Accountants  
9 Ardross Street  
Inverness  
IV3 5NN

<i>Bankers:</i>	Bank of Scotland	HSBC
	Aviemore	Saffron Walden



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

## **Report of the Trustees for the year ended 30 September 2019**

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### **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;
- 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.

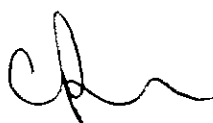
### **Auditors**

The appointed auditor, Scott-Moncrieff, tendered their resignation during 2019 and were replaced by Scott-Moncrieff Audit Services. Scott-Moncrieff Audit Services have expressed their willingness to continue in office as auditor and will be proposed for reappointment at the Annual General Meeting.

### **Small company provisions**

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

Approved by the trustees on 15 June 2020 and signed on their behalf by:



**C E Pimm**  
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 year ended**  
**30 September 2019**

**Opinion**

We have audited the financial statements of The Uphill Ski Club of Great Britain T/A Disability Snowsport UK (the 'charitable company') for the year ended 30 September 2019 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 30 September 2019 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, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**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**

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. 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.

**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 year ended**  
**30 September 2019**

**Other information (continued)**

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

We have nothing to report in this regard.

**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 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 the 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, the Charities Act 2011 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

**Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are the directors 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.

## **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 year ended 30 September 2019**

#### **Responsibilities of the trustees (continued)**

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**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). 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 and to the charitable company's trustees, as a body, in accordance with the Charities Act 2011 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members, as a body, and the charitable company's trustees, as a body, 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, the charitable company's members, as a body, and the charitable company's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

*Scott-Moncrieff Audit Services*

**Allison Gibson, Senior Statutory Auditor**

**For and on behalf of Scott-Moncrieff Audit Services, Statutory Auditor**

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

10 Ardross Street

Inverness

IV3 5NS

Date: 17 June 2020

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

## Statement of Financial Activities for the year ended 30 September 2019

(incorporating Income and Expenditure Account)

		Discontinuing Activities	Continuing Activities			Discontinuing Activities	Continuing Activities		
	Note	Restricted Funds	Unrestricted Funds	Restricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Restricted Funds	Total Funds
		2019	2019	2019	2019	2018	2018	2018	2018
		£	£	£	£	£	£	£	£
<b>Income</b>									
Donations and Legacies	5	-	227,820	59,778	287,598	93	210,235	17,600	227,928
Charitable Activities	6	-	464,309	11,608	475,917	596,633	401,692	16,452	1,014,777
Other Trading Activities	7	-	134,527	-	134,527	-	132,468	-	132,468
Investments	8	-	-	27	27	-	30	-	30
<b>Total Income</b>		<b>-</b>	<b>826,656</b>	<b>71,413</b>	<b>898,069</b>	<b>596,726</b>	<b>744,425</b>	<b>34,052</b>	<b>1,375,203</b>
<b>Expenditure</b>									
Raising Funds	9	-	91,680	-	91,680	-	178,969	-	178,969
Charitable Activities	9	-	776,383	32,713	809,096	579,693	595,273	61,992	1,236,958
<b>Total Expenditure</b>		<b>-</b>	<b>868,063</b>	<b>32,713</b>	<b>900,776</b>	<b>579,693</b>	<b>774,242</b>	<b>61,992</b>	<b>1,415,927</b>
<b>Net income/(expenditure)</b>		<b>-</b>	<b>(41,407)</b>	<b>38,700</b>	<b>(2,707)</b>	<b>17,033</b>	<b>(29,817)</b>	<b>(27,940)</b>	<b>(40,724)</b>
<b>Transfers between funds</b>	<b>18,19</b>	<b>-</b>	<b>(7,006)</b>	<b>7,006</b>	<b>-</b>	<b>(108,780)</b>	<b>103,958</b>	<b>4,822</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>-</b>	<b>(48,413)</b>	<b>45,706</b>	<b>(2,707)</b>	<b>(91,747)</b>	<b>74,141</b>	<b>(23,118)</b>	<b>(40,724)</b>
<b>Reconciliation of Funds</b>									
<b>Total Funds Brought Forward</b>		<b>-</b>	<b>176,587</b>	<b>137,955</b>	<b>314,542</b>	<b>91,747</b>	<b>102,446</b>	<b>161,073</b>	<b>355,266</b>
<b>Total Funds Carried Forward</b>	<b>18</b>	<b>-</b>	<b>128,174</b>	<b>183,661</b>	<b>311,835</b>	<b>-</b>	<b>176,587</b>	<b>137,955</b>	<b>314,542</b>

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

The notes at pages 14 to 27 form part of these accounts

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK****Balance Sheet as at 30 September 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Fixed Assets</b>					
Tangible assets	14	46,404	86,623	133,027	161,593
<b>Total Fixed Assets</b>		<b>46,404</b>	<b>86,623</b>	<b>133,027</b>	<b>161,593</b>
<b>Current Assets</b>					
Stock		4,206	-	4,206	5,377
Debtors	15	225,777	712	226,489	179,477
Cash at Bank and in Hand		165,030	111,174	276,204	283,378
<b>Total Current Assets</b>		<b>395,013</b>	<b>111,886</b>	<b>506,899</b>	<b>468,232</b>
<b>Liabilities</b>					
Creditors falling due within one year	16	313,243	14,848	328,091	315,283
<b>Net Current Assets</b>		<b>81,770</b>	<b>97,038</b>	<b>178,808</b>	<b>152,949</b>
<b>Net Assets</b>		<b>128,174</b>	<b>183,661</b>	<b>311,835</b>	<b>314,542</b>
<b>The Funds of the Charity</b>					
Restricted Income Funds		-	183,661	183,661	137,955
Unrestricted Funds		128,174	-	128,174	176,587
<b>Total Charity Funds</b>	18	<b>128,174</b>	<b>183,661</b>	<b>311,835</b>	<b>314,542</b>

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 15 June 2020 and signed on their behalf by:



**C E Pimm**  
Chair

The notes at pages 14 to 27 form part of these accounts

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

## Statement of Cash Flows as at 30 September 2019

	Note	Total Funds 2019 £	Total Funds 2018 £
Net cash (used in)/provided by operating activities	23	(6,149)	46,693
<b>Cash flows from investing activities:</b>			
Bank interest receivable		27	30
Hire purchase interest payable		(364)	(648)
Purchase of tangible fixed assets		(17,740)	(18,310)
Proceeds from sale of tangible fixed assets		18,436	-
Net cash provided by/(used by) investing activities		359	(18,928)
<b>Cash flows from financing activities</b>			
Hire purchase repayments in year		(1,384)	(4,150)
Net cash used in financing activities		(1,384)	(4,150)
<b>Change in cash and cash equivalents in the year</b>		(7,174)	23,615
<b>Cash and equivalents brought forward</b>		283,378	259,763
<b>Cash and cash equivalents carried forward</b>		276,204	283,378
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		276,204	283,378

The notes at pages 14 to 27 form part of these accounts

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

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## **Notes to the Financial Statements for the year ended 30 September 2019**

### **1. General Information**

These financial statements are presented in Pounds Sterling (GBP), as that is the currency in which the charitable company's transactions are denominated. They comprise the financial statements of the charitable company drawn up for the year ended 30 September 2019.

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 6 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 (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 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**

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## **Notes to the Financial Statements for the year ended 30 September 2019**

### **2. Accounting Policies (continued)**

#### Going Concern

Covid-19 has impacted all of the Uphill Ski Club's Great Britain's income streams. As a result the Leadership Team have engaged in early planning and strategizing in order to both mitigate the immediate impacts and allow for a slow growth in to a new market situation. Although the long term impact of Covid-19 won't be known for some time, the Trustees have agreed a set of strategic goals to focus on for the immediate period and are in the process of restructuring the organisation in order to deliver these. The interim structure and strategy will be reviewed in nine months as the emerging market is better-known.

The Board members have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

#### Income Recognition

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

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

#### Expenditure Recognition

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

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

*Charitable activities* - Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

### **Notes to the Financial Statements for the year ended 30 September 2019**

#### **2. Accounting Policies (continued)**

##### Expenditure Recognition (continued)

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

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

##### Leasing and hire purchase commitments

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

##### Pensions

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

##### Taxation

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

##### Tangible Fixed Assets and 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 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

##### 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.

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

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## **Notes to the Financial Statements for the year ended 30 September 2019**

### **2. Accounting Policies (continued)**

#### **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.

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.

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2019**

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**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**

Remuneration paid to family members of Key Management Personnel amounted to £nil during the period (2018: £10,608). There were no other related party transactions that require disclosure during the period (2018: none).

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2019**

<b>5. Donations and Legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2019</b>	<b>Restated Total Funds 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Support	169,163	58,474	227,637	175,701
Delivery	58,657	1,304	59,961	52,134
	<b>227,820</b>	<b>59,778</b>	<b>287,598</b>	<b>227,928</b>

Income from donations and legacies was £287,598 (2018: £227,928) of which £227,820 was unrestricted (2018: £210,235) and £59,778 was restricted (2018: £17,693).

Included in donations and events is grant income received from various trusts totalling £81,481 (2018: £34,026).

Income from donations and legacies for 2018 was split, between funds, as follows:

*Support* - £161,028 related to unrestricted funds and £14,673 related to restricted funds.

*Delivery* - £49,207 related to unrestricted funds and £3,020 related to restricted funds.

<b>6. Charitable Activities Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2019</b>	<b>Restated Total Funds 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Delivery	464,309	11,608	475,917	418,144
Parasnowsport team	-	-	-	596,633
	<b>464,309</b>	<b>11,608</b>	<b>475,917</b>	<b>1,014,777</b>

Income from charitable activities was £475,917 (2018: £1,014,777) of which £464,309 was unrestricted (2018: £401,692, and all related to delivery) and £11,608 was restricted (2018: £613,085, of which £596,633 related to the Parasnowsport team and £16,452 related to delivery).

Included in Parasnowsport team is grant income received from various trusts totalling £nil (2018: £526,500).

<b>7. Other Trading Activities Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2019</b>	<b>Restated Total Funds 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Support	134,527	-	134,527	132,468
	<b>134,527</b>	<b>-</b>	<b>134,527</b>	<b>132,468</b>

Income from other trading activities was £134,527 (2018: £132,468) of which £134,527 was unrestricted (2018: £132,468) and £nil was restricted (2018: £nil).

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2019**

**8. Investments Income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Deposit Interest	-	27	27	30
	<u>-</u>	<u>27</u>	<u>27</u>	<u>30</u>

Total investment income was £27 (2018: £30) of which £nil was unrestricted (2018: £30) and £27 was restricted (2018: £nil).

**9. Analysis of Expenditure**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Restated Total Funds 2018 £
<b>Raising Funds</b>				
Support	74,242	-	74,242	176,271
Comm's	17,438	-	17,438	2,698
	<u>91,680</u>	<u>-</u>	<u>91,680</u>	<u>178,969</u>
<b>Charitable Activities</b>				
Delivery	616,633	32,713	649,346	612,490
Comm's	44,462	-	44,462	-
Support	92,018	-	92,018	-
Parasnowsport team	91	-	91	583,067
Governance (note 10)	23,179	-	23,179	41,401
	<u>776,383</u>	<u>32,713</u>	<u>809,096</u>	<u>1,236,958</u>
<b>Total</b>	<u>868,063</u>	<u>32,713</u>	<u>900,776</u>	<u>1,415,927</u>

Expenditure on raising funds was £91,680 (2018: £178,969) of which £91,680 was unrestricted (2018: £178,969) and £nil was restricted (2018: £nil).

Expenditure on raising funds for 2018 was split, between funds, as follows:

*Support* - £176,271 related to unrestricted funds and £nil related to restricted funds.

*Comm's* - £2,698 related to unrestricted funds and £nil related to restricted funds.

Expenditure on charitable activities was £809,096 (2018: £1,236,958) of which £776,383 was unrestricted (2018: £595,273) and £32,713 was restricted (2018: £641,685).

Expenditure on charitable activities for 2018 was split, between funds, as follows:

*Delivery* - £553,872 related to unrestricted funds and £58,618 related to restricted funds.

*Parasnowsport team* - £nil related to unrestricted funds and £583,067 related to restricted funds.

*Governance* - £41,401 related to unrestricted funds and £nil related to restricted funds.

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

## Notes to the Financial Statements for the year ended 30 September 2019

### 10. Governance

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	2019	2018
			£	£
Audit fee	5,590	-	5,590	8,920
Accounts fee	10,160	-	10,160	5,448
Allocation of support costs (note 25)	7,429	-	7,429	27,033
	<b>23,179</b>	<b>-</b>	<b>23,179</b>	<b>41,401</b>

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

	Total	Total
	2019	2018
	£	£
Salaries and wages	307,607	509,318
Social security costs	19,889	38,459
Pension costs	4,033	9,491
	<b>331,529</b>	<b>557,268</b>

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

	Total	Total
	2019	2018
	Number	Number
Employees	33	45
	<b>33</b>	<b>45</b>

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 £4,033 (2018: £9,491). Contributions outstanding at 30 September 2019 amounted to £876 (2018: £1,228).

None of the members of the Board received any remuneration during the year (2018: £nil) and none were reimbursed in respect of expenses they had incurred in connection with the charity (2018: none). No employee earned remuneration greater than £60,000 (2018: 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 £154,890 during the year (2018: £201,141) which includes pension contributions of £2,369 (2018: £8,643).

#### 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.

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

## Notes to the Financial Statements for the year ended 30 September 2019

### 12. Auditor's Remuneration

The fees paid to Innes and Partners Limited amounts to an accountancy fee of £10,160 (2018: £5,448). The auditor's remuneration paid to Scott-Moncrieff Audit Services amounts to an audit fee of £5,590 (2018: £8,920).

### 13. Net (expenditure)/income

	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Depreciation	26,224	33,426
Loss on disposal of tangible fixed assets	1,646	1,184
Audit fee	5,590	8,920

### 14. Tangible Fixed Assets

	<b>Leasehold Property £</b>	<b>Ski Equipment £</b>	<b>Office Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
As at 1 October 2018	190,083	275,285	36,805	62,033	564,206
Additions	-	17,740	-	-	17,740
Disposals	-	-	(23,437)	(47,283)	(70,720)
<b>As at 30 September 2019</b>	<b>190,083</b>	<b>293,025</b>	<b>13,368</b>	<b>14,750</b>	<b>511,226</b>
<b>Depreciation</b>					
As at 1 October 2018	109,809	230,427	21,095	41,282	402,613
Charge for the year	8,761	12,576	3,025	1,862	26,224
Eliminated on Disposal	-	-	(17,706)	(32,932)	(50,638)
<b>As at 30 September 2019</b>	<b>118,570</b>	<b>243,003</b>	<b>6,414</b>	<b>10,212</b>	<b>378,199</b>
<b>Net Book Value</b>					
As at 30 September 2018	80,274	44,858	15,710	20,751	161,593
<b>As at 30 September 2019</b>	<b>71,513</b>	<b>50,022</b>	<b>6,954</b>	<b>4,538</b>	<b>133,027</b>

Included in the above is a vehicle held under a hire purchase contract with a net book value of £nil (2018: £5,601) and a depreciation charge for the period of £nil (2018: £1,867).

### 15. Analysis of Debtors

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Trade Debtors	153,280	-	153,280	124,599
Prepayments and accrued income	70,092	-	70,092	45,983
Other debtors	2,405	712	3,117	8,895
	<b>225,777</b>	<b>712</b>	<b>226,489</b>	<b>179,477</b>



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

## Notes to the Financial Statements for the year ended 30 September 2019

### 16. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Due within 1 year</b>				
Trade creditors	26,819	10,000	36,819	41,757
Accruals and deferred income	279,387	-	279,387	258,158
Taxation and Social Security	5,469	-	5,469	8,052
Other Creditors	1,568	4,848	6,416	5,932
Hire purchase	-	-	-	1,384
	<b>313,243</b>	<b>14,848</b>	<b>328,091</b>	<b>315,283</b>

Deferred Income	Balance at 01.10.18 £	Received in year £	Released in year £	Balance at 30.09.19 £	For release: within 1 Year £
Activity Weeks	157,868	184,544	(157,868)	184,544	184,544
Ski Lessons	40,423	57,897	(40,423)	57,897	57,897
Events	-	18,290	-	18,290	18,290
<b>Total</b>	<b>198,291</b>	<b>260,731</b>	<b>(198,291)</b>	<b>260,731</b>	<b>260,731</b>

### 17. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fixed Assets	46,404	86,623	133,027
Current Assets	395,013	111,886	506,899
Current Liabilities	(313,243)	(14,848)	(328,091)
<b>Net Assets as at 30 September 2019</b>	<b>128,174</b>	<b>183,661</b>	<b>311,835</b>

	Unrestricted Funds £	Restricted Funds £	Funds 2018 £
Fixed Assets	73,597	87,996	161,593
Current Assets	374,774	93,458	468,232
Current Liabilities	(271,784)	(43,499)	(315,283)
<b>Net Assets as at 30 September 2018</b>	<b>176,587</b>	<b>137,955</b>	<b>314,542</b>

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

## Notes to the Financial Statements for the year ended 30 September 2019

### 18. Movement in Funds

	As at 01.10.2018 £	Income £	Expenditure £	Transfers £	As at 30.09.2019 £
<b>Restricted Funds</b>					
Access for All	585	-	-	-	585
Equipment	6,447	208	-	-	6,655
Fixed Assets	87,996	-	(10,014)	8,641	86,623
Local DSUK Groups	12,376	12,939	(14,212)	-	11,103
Simon Brooke	-	-	(500)	1,000	500
Susan Hall	5,450	-	-	700	6,150
Vehicles	4,735	1,750	(3,150)	(3,335)	-
Lesson Subsidies	9,965	19,058	(1,800)	-	27,223
Peter Harrison	3,127	-	(1,349)	-	1,778
Anton Jurgen Equipment	6,003	-	-	-	6,003
Tesco Training	1,271	-	(250)	-	1,021
Britford Bridge	-	17,000	-	-	17,000
John Apthorpe	-	20,458	(1,438)	-	19,020
	<b>137,955</b>	<b>71,413</b>	<b>(32,713)</b>	<b>7,006</b>	<b>183,661</b>
<b>Unrestricted Funds</b>					
General	127,590	826,656	(856,424)	(3,344)	94,478
Fixed Assets	48,997	-	(11,639)	(3,662)	33,696
	<b>176,587</b>	<b>826,656</b>	<b>(868,063)</b>	<b>(7,006)</b>	<b>128,174</b>
<b>Total Funds</b>	<b>314,542</b>	<b>898,069</b>	<b>(900,776)</b>	<b>-</b>	<b>311,835</b>
	As at 01.10.2017 £	Income £	Expenditure £	Transfers £	As at 30.09.2018 £
<b>Restricted Funds</b>					
Access for All	585	-	-	-	585
British Parasnowsport (Discontinued)	91,747	596,726	(579,693)	(108,780)	-
Equipment	9,060	4,304	(6,917)	-	6,447
Fixed Assets	101,255	-	(12,078)	(1,181)	87,996
Local DSUK Groups	15,758	19,379	(22,761)	-	12,376
Susan Hall	5,450	-	-	-	5,450
Vehicles	5,333	4,200	(4,798)	-	4,735
Lesson Subsidies	13,632	3,800	(7,467)	-	9,965
Peter Harrison	10,000	-	(6,873)	-	3,127
Anton Jurgen Equipment	-	-	-	6,003	6,003
Tesco Training	-	2,369	(1,098)	-	1,271
	<b>252,820</b>	<b>630,778</b>	<b>(641,685)</b>	<b>(103,958)</b>	<b>137,955</b>
<b>Unrestricted Funds</b>					
General	49,676	744,425	(774,242)	107,731	127,590
Fixed Assets	52,770	-	-	(3,773)	48,997
	<b>102,446</b>	<b>744,425</b>	<b>(774,242)</b>	<b>103,958</b>	<b>176,587</b>
<b>Total Funds</b>	<b>355,266</b>	<b>1,375,203</b>	<b>(1,415,927)</b>	<b>-</b>	<b>314,542</b>

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

## Notes to the Financial Statements for the year ended 30 September 2019

### 18. Movement in Funds (continued)

#### Fund Purposes:

Access for all – to run competitions and encourage progression.

British Parasnowsport – to fund the quest of the Team for success in the Paralympic Games and to promote the development of the next generation of athletes in the development squad. UK Sport strategically invests National Lottery and Exchequer income to maximise the performance of UK athletes in the Olympic and Paralympic Games and the global events which precede them. We were beneficiaries of such investment by UK Sport who supported our athletes in para alpine skiing and para snowboard.

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 provide facilities and equipment for adaptive snowsports.

Vehicles – funds donated for the purpose of providing vehicles.

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.

Peter Harrison fund – to be used towards the costs of maintaining the six adaptive ski schools operated by the charity.

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

Tesco Training - for the purpose of Save our Ski schools project, specifically for the delivery of helper/volunteer training, taster sessions and safeguarding training.

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 Hempstead Ski Centre.

### 19. Transfers

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2019 £
From General Fund to Restricted Asset Fund	(8,641)	-	8,641	-
From Designated Asset Fund to General Fund	3,662	(3,662)	-	-
From General Fund to Simon Brooke Fund	(1,000)	-	1,000	-
From General Fund to Susan Hall Fund	(700)	-	700	-
From Vehicle Fund to General Fund	3,335	-	(3,335)	-
	<b>(3,344)</b>	<b>(3,662)</b>	<b>7,006</b>	<b>-</b>

The transfer from the General Fund to Restricted Asset Fund relates to the movement in funds with regard to fixed assets.

The transfer from the Designated Asset Fund to the General Fund relates to the movement in funds with regard to fixed assets.

The transfer from the General Fund to the Simon Brooke Fund is in relation to the donations that were recorded in the wrong fund in the year.

The transfer from the General Fund to the Susan Hall Fund relates to donations to be reallocated following discussions with the donor.

The transfer from the Vehicle Fund to General Fund relates to expenses that have previously been allocated to the general fund in error.

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

## **Notes to the Financial Statements for the year ended 30 September 2019**

### **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. Contingent Liabilities**

A customer has raised a complaint against the charitable company with regards to an injury they obtained during an activity week organised by the charitable company. No action has been started by the customer and the charitable company has been advised by their insurance provider that it is possible, but not probable, such action would be successful; accordingly both the trustees and management consider it unlikely that any payment will be required and therefore no provision for any liability has been made in these financial statements.

### **23. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Total 2019 £</b>	<b>Total 2018 £</b>
<b>Net movement in funds for the reporting period</b> (as per the statement of financial activities)	<b>(2,707)</b>	<b>(40,724)</b>
<b>Adjustments for:</b>		
Depreciation charges	26,224	33,426
Decrease in stock	1,171	2,404
Decrease/(increase) in debtors	(47,012)	44,198
Increase in creditors	14,192	5,587
Bank interest receivable	(27)	(30)
Hire purchase interest payable	364	648
Loss on disposal of tangible fixed assets	1,646	1,184
<b>Net cash provided by operating activities</b>	<b>(6,149)</b>	<b>46,693</b>

### **24. Comparatives**

The 2018 comparatives have been restated following a review of the activity basis of charitable activities, in order to reflect consistency between the current year and prior year reported figures.

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2019**

**25. Support Costs**

	DELIVERY	Para- snowsport team	COMM'S	SUPPORT	Governance	2019 Total
			£	£	£	£
Heat and light	1,780	-	-	445	-	2,225
Postage and stationery	2,915	-	3,402	645	-	6,962
Telephone and computer costs	10,738	-	8,708	2,318	-	21,764
Equipment hire	870	-	-	217	-	1,087
Maintenance	202	-	-	119	-	321
General expenses	27,267	-	1,689	3,809	-	32,765
Staff costs	80,198	-	30,217	75,298	-	185,713
Professional fees	688	-	-	920	7,429	9,037
Depreciation	23,198	-	447	2,579	-	26,224
Insurance and other costs	19,701	-	-	4,865	-	24,566
	<b>167,557</b>	<b>-</b>	<b>44,463</b>	<b>91,215</b>	<b>7,429</b>	<b>310,664</b>

	DELIVERY	Para- snowsport team	COMM'S	SUPPORT	Governance	2018 Total
		£		£	£	£
Heat and light	1,370	876	-	-	-	2,246
Postage and stationery	2,879	1,820	-	-	425	5,124
Telephone and computer costs	11,996	5,526	-	-	-	17,522
Equipment hire	573	366	-	-	-	939
Maintenance	1,234	195	-	-	-	1,429
General expenses	13,138	3,819	-	308	7,530	24,795
Staff costs	37,110	23,726	-	-	-	60,836
Professional fees	2,096	1,340	-	-	18,734	22,170
Depreciation	11,443	5,124	-	-	-	16,567
Insurance and other costs	14,388	6,986	-	-	344	21,718
Establishment recharge*	(38,707)	(24,747)	-	-	-	(63,454)
	<b>57,520</b>	<b>25,031</b>	<b>-</b>	<b>308</b>	<b>27,033</b>	<b>109,892</b>

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

\*This recharge relates to the cost of heat & light and other establishment costs which have been allocated to costs of raising funds and costs of charitable activities relating to the ski schools and overseas activities.