

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 2018**

## **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	9
Statement of Financial Activities (incorporating the Income and Expenditure Account)	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statement	15

## **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 2018**

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 2018.

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.

#### **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.

#### **Our Plans for 2017/18**

- *Overseas activities*
  - o To run 10 activity weeks comprising of six weeks of standard activity weeks, one family week plus three weeks with private groups
- *Ski schools*
  - o To increase lesson numbers by 10%
  - o To increase snowboarding lessons
  - o To increase outreach work to gain more ski school clients
  - o To continue to develop the partnership with Midlothian Snowsports Centre (Hillend, Edinburgh) to deliver adaptive lessons under the DSUK name
  - o Deliver a pathway for skiers from ski schools and recreational skiing into the Parasnorsport Team Development Programme
- *Parasnorsport Team*
  - o To create a program for Beijing Games in 2022
  - o To invest in the development squad
- *Local Groups*
  - o To continue to work closely with the groups

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

##### *Overseas activity weeks*

In 2017/18 we delivered nine (2017: eight) activity weeks. The nine weeks comprised of six standard activity weeks open to the public, a tailored Family Week and two private groups in partnership with two 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 2018**

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

##### *Overseas activity weeks (continued)*

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.

##### *Adaptive snowsports schools*

In 2017/18 we delivered 4,238 (2017: 4,053) adaptive snowsport lessons. These were delivered at Breashead, Hazel 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 benefiting from these lessons. We have introduced new growth targets that will ensure our focus on reaching even more disabled people.

##### *British Parasnorsport*

Paralympics GB - the British Paralympic Association's team - attended the Paralympic Games in Pyeongchang. Eight of our skiers were selected and were very successful:

- o Menna Fitzpatrick, competing in the visually impaired (VI) women's class, with guide Jen Kehoe, finished 1st in Slalom; 2nd in Super Combined & Giant Slalom; and 3rd in Super G
- o Millie Knight, also VI, with guide Brett Wild finished 2nd in Downhill and Super G; and 3rd in Slalom.

The gold, four silver and two bronze medals won by the athletes made this a record-breaking games for Paralympics GB.

After the Winter Paralympic Games, preparations were underway for the transition of the Parasnorsport programme to British Ski and Snowboard (BSS) and as of July 2018 DSUK has no responsibility for the elite parasnorsport programme. The company British Parasnorsport Ltd filed "dormant accounts" in October, reflecting the fact that the company is not trading. We plan to close the legal entity soon. We do not foresee a big impact on the charity financials due to the departure of British Parasnorsport and we will continue with our core activities.

##### *Local groups*

We have reviewed staff roles with a view of providing more support to DSUK local groups. Three posts now include responsibilities for supporting local groups within three geographic areas.

##### *Fundraising*

We raised £315,927 (2017: £348,717) 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 & Grant writer and the associated income reflects this. A new staffing structure aims to increase the resource available for applying to Charitable Trusts and Foundations.



## **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 2018**

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

##### 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 activity 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 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.

##### 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 £40,724 (2017: deficit of £81,322). Total income was £1,375,203 (2017: £1,351,577), an increase of 1.74% and expenditure decreased by 1.18% to £1,415,927 (2017: £1,432,899).

##### Cost control

Overheads were well contained in 2017/18 with everyone making every effort to reduce costs.

## **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 2018**

#### **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 application by the management team. Another huge risk is the loss of donations from our main supporter and the CEO and Fundraising Manager work hard to maintain this relationship and develop partnerships with other companies.

#### **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 £176,587 (2017: £102,446) of which £48,997 (2017: £52,770) are designated fixed assets and £24,600 (2017: £23,867) are unrestricted fixed assets. This gives free unrestricted reserves of £102,990 (2017: £25,809). 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.

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 £314,542 (2017: £355,266). Of these, some £161,593 (2017: £177,893) 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 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

## **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 2018**

#### **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 where our office staff, including the CEO, are based. 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**  
**Report of the Trustees for the year ended 30 September 2018**

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**Reference and Administrative Information**

*Trustees:* Professor E Hall (Chair until 31/12/2017) – resigned 31/12/2017  
H F Clatworthy (Treasurer)  
P Masters – resigned 22/11/2017  
J Dickinson Lilley  
C J Sykes – resigned 22/11/2017  
J McCutchan  
C E Pimm (Chair from 1 January 2018)  
J Brown  
M J Todd – resigned 22/11/2017  
F J Fleming – appointed 22/11/2017  
S Higham – appointed 22/11/2017 and resigned 14/01/2019  
E Jones – appointed 22/11/2017  
G Roberts – appointed 22/11/2017  
C M Teusner – appointed 22/11/2017  
S M Tate – appointed 22/11/2017  
G Ritter – appointed 27/11/2017

*Company Secretary:* S M Tate

*Chief Executive and Senior Management:*

Fiona Young – Chief Executive (resigned July 2018)  
Mark Kelvin – Chief Executive (appointed July 2018)  
Steven West – General Manager (resigned December 2017)  
Stephen Ssaje - Snowsports Manager  
Rachel Davies – Business Development Manager  
Duncan Freshwater – Performance Director (resigned July 2018)  
Sandra Murray – Company Accountant (resigned August 2018)  
Catherine Rose – Finance and HR Manager  
Keira Young – Fundraising and Communications Manager

*Patrons:* David Andrew Smith  
Jamie Andrew  
Lord Moyrhan  
Mike Dixon  
Pippa Middleton  
Frank Gardner  
Millie Knight (from June 2018)  
Menna Fitzpatrick (from June 2018)

*Principal Office:* Glenmore Lodge  
Aviemore

*Registered Office:* Dalton House  
60 Windsor Avenue  
London  
SW19 2RR



## **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 2018**

#### **Reference and Administrative Information (continued)**

*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  
Chartered Accountants and Statutory Auditor  
10 Ardross Street  
Inverness  
IV3 5NS

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

*Bankers:* Bank of Scotland  
Avochmore  
HSBC  
Saffron Walden

#### **Statement as to disclosure of information to the auditor**

In so far as the trustees are aware:

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

#### **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 Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Report of the Trustees for the year ended 30 September 2018**

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**Statement of trustees' responsibilities (continued)**

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**

Scott-Moscrieff were appointed as auditor in October 2017. Scott-Moscrieff are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

**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 2 May 2019 and signed on their behalf by:



**C E Fynn**  
**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 2018**

**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 2018 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 2018 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 2018**

**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 pages 7 and 8, 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 2018**

**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.

**Allison Gibson, Senior Statutory Auditor**

**For and on behalf of Scott-Mencriff, Statutory Auditor**

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

Chartered Accountants

10 Andross Street

Inverness

IV3 5NS

Date: 2 May 2019

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK  
 Statement of Financial Activities for the year ended 30 September 2018  
 (incorporating Income and Expenditure Accounts)

	Discontinuing Activities			Continuing Activities			Total Funds 2018	Discontinuing Activities			Total Funds 2017
	Note	Restricted Funds	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds		Restricted Funds	Unrestricted Funds	Restricted Funds	
		£	£	£	£	£	£	£	£	£	£
<b>Income</b>											
Donations and Legacies	5	93	210,235	17,600	227,928	4,337	340,656	32,217	277,610		
Charitable Activities	6	396,633	401,692	16,432	1,014,777	610,857	329,852	-	940,709		
Other Trading Activities	7	-	132,468	-	132,468	-	133,425	-	133,425		
Investments	8	-	30	-	30	-	33	-	33		
<b>Total Income</b>		<b>396,726</b>	<b>744,425</b>	<b>34,032</b>	<b>1,375,203</b>	<b>615,194</b>	<b>783,966</b>	<b>32,217</b>	<b>1,351,577</b>		
<b>Expenditure</b>											
Raising Funds	9	-	179,969	-	179,969	-	189,113	-	189,113		
Charitable Activities	9	579,693	595,273	61,992	1,236,958	646,599	543,816	93,369	1,243,784		
<b>Total Expenditure</b>		<b>579,693</b>	<b>775,242</b>	<b>61,992</b>	<b>1,416,927</b>	<b>646,599</b>	<b>732,931</b>	<b>93,369</b>	<b>1,432,897</b>		
<b>Net income/(expenditure)</b>		<b>17,033</b>	<b>(29,817)</b>	<b>(27,960)</b>	<b>(40,724)</b>	<b>(31,205)</b>	<b>(28,965)</b>	<b>(21,152)</b>	<b>(81,320)</b>		
<b>Transfers between funds</b>	19,20	<b>(108,780)</b>	<b>103,958</b>	<b>4,822</b>	<b>-</b>	<b>-</b>	<b>29,131</b>	<b>(29,131)</b>	<b>-</b>		
<b>Net Movement in Funds</b>		<b>(91,747)</b>	<b>74,141</b>	<b>(23,138)</b>	<b>(40,724)</b>	<b>(31,205)</b>	<b>166</b>	<b>(30,283)</b>	<b>(81,320)</b>		
<b>Reconciliation of Funds</b>											
Total Funds Brought Forward		81,747	302,446	141,073	315,266	122,952	102,280	211,356	436,588		
<b>Total Funds Carried Forward</b>	19	<b>-</b>	<b>176,587</b>	<b>137,935</b>	<b>274,542</b>	<b>91,747</b>	<b>102,446</b>	<b>141,073</b>	<b>355,268</b>		

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

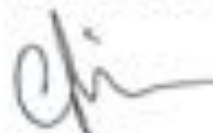
The notes at pages 15 to 28 form part of these accounts

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK****Balance Sheet as at 30 September 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Fixed Assets</b>					
Tangible assets	15	73,597	87,996	161,593	177,893
<b>Total Fixed Assets</b>		<b>73,597</b>	<b>87,996</b>	<b>161,593</b>	<b>177,893</b>
<b>Current Assets</b>					
Stock		5,377	-	5,377	7,781
Debtors	16	178,428	1,049	179,477	223,675
Cash at Bank and in Hand		190,969	92,409	283,378	259,763
<b>Total Current Assets</b>		<b>374,774</b>	<b>93,458</b>	<b>468,232</b>	<b>491,219</b>
<b>Liabilities</b>					
Creditors falling due within one year	17	271,784	43,499	315,283	312,462
<b>Net Current Assets/(Liabilities)</b>		<b>102,990</b>	<b>49,959</b>	<b>152,949</b>	<b>178,757</b>
<b>Total Assets less Current Liabilities</b>		<b>176,587</b>	<b>137,955</b>	<b>314,542</b>	<b>356,650</b>
Creditors falling due after more than one year	17	-	-	-	1,384
<b>Net Assets</b>		<b>176,587</b>	<b>137,955</b>	<b>314,542</b>	<b>355,266</b>
<b>The Funds of the Charity</b>					
Restricted Income Funds		-	137,955	137,955	252,820
Unrestricted Funds		176,587	-	176,587	102,446
<b>Total Charity Funds</b>	19	<b>176,587</b>	<b>137,955</b>	<b>314,542</b>	<b>355,266</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 2 May 2019 and signed on their behalf by:



**C E Pimm**  
**Chair**

The notes at pages 15 to 28 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 2018**

	Note	Total Funds 2018 £	Total Funds 2017 £
<b>Net cash provided by operating activities</b>	24	<u>46,693</u>	<u>(54,158)</u>
<b>Cash flows from investing activities:</b>			
Bank interest receivable		30	33
Hire purchase interest payable		(648)	(648)
Purchase of tangible fixed assets		(18,310)	(30,133)
Proceeds from sale of tangible fixed assets		-	300
<b>Net cash used by investing activities</b>		<u>(18,928)</u>	<u>(30,448)</u>
<b>Cash flows from financing activities</b>			
Hire purchase capital repayments in year		(4,150)	(4,151)
<b>Net cash used in financing activities</b>		<u>(4,150)</u>	<u>(4,151)</u>
<b>Change in cash and cash equivalents in the year</b>		23,615	(88,749)
<b>Cash and equivalents brought forward</b>		259,763	348,512
<b>Cash and cash equivalents carried forward</b>		<u>283,378</u>	<u>259,763</u>
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		<u>283,378</u>	<u>259,763</u>

The notes at pages 15 to 28 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 2018**

#### **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 2018.

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 pages 6 and 7 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**  
**Notes to the Financial Statements for the year ended 30 September 2018**

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**2. Accounting Policies (continued)**

*Going Concern*

The Uphill Ski Club of Great Britain has sufficient financial resources. As a consequence, the Board members believe that the charitable company is well placed to manage its business risks successfully.

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 2018**

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**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**  
**Notes to the Financial Statements for the year ended 30 September 2018**

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**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 2018**

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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 £10,608 during the period (2017: £20,070). There were no other related party transactions that require disclosure during the period (2017: none).

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2018**

**5. Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Donations and events	161,028	14,673	175,701	195,943
Ski Schools	500	-	500	18,017
Overseas activities	48,250	-	48,250	58,491
Parasnowsport team	-	93	93	4,537
Local groups	457	2,927	3,384	422
	<u>210,235</u>	<u>17,693</u>	<u>227,928</u>	<u>277,410</u>

Income from donations and legacies was £227,928 (2017: £277,410) of which £210,235 was unrestricted (2017: £240,656) and £17,693 was restricted (2017: £36,754).

Included in donations and events is grant income received from various trusts totalling £34,026 (2017: £90,746).

**6. Charitable Activities Income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Ski schools	197,160	-	197,160	173,439
Overseas activities	204,532	-	204,532	145,109
Parasnowsport team	-	596,633	596,633	610,857
Local groups	-	16,452	16,452	11,304
	<u>401,692</u>	<u>613,085</u>	<u>1,014,777</u>	<u>940,709</u>

Income from charitable activities was £1,014,777 (2017: £940,709) of which £401,692 was unrestricted (2017: £329,852) and £613,085 was restricted (2017: £610,857).

Included in Parasnowsport team is grant income received from various trusts totalling £526,500 (2017: £573,000).

**7. Other Trading Activities Income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Sponsorship	11,952	-	11,952	16,900
Fundraising events	93,740	-	93,740	91,161
Memberships	21,070	-	21,070	24,636
Other income	5,706	-	5,706	728
	<u>132,468</u>	<u>-</u>	<u>132,468</u>	<u>133,425</u>

Income from other trading activities was £132,468, (2017: £133,425) of which £132,468 was unrestricted (2017: £133,425) and £nil was restricted (2017: £nil).

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK  
 Notes to the Financial Statements for the year ended 30 September 2018

8. Investments Income

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Deposit Interest	30	-	30	33
	<u>30</u>	<u>-</u>	<u>30</u>	<u>33</u>

Total investment income was £30 (2017: £33) of which £30 was unrestricted (2017: £33) and £nil was restricted (2017: £nil).

9. Analysis of Expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
<b>Cost of Generating Funds</b>				
Raising funds	178,969	-	178,969	189,115
	<u>178,969</u>	<u>-</u>	<u>178,969</u>	<u>189,115</u>
<b>Charitable Activities</b>				
Ski schools	305,864	25,799	331,663	296,766
Overseas activities	246,865	9,885	256,750	213,093
Parasnowsport team	-	583,067	583,067	651,212
Local groups	1,143	22,934	24,077	29,998
Governance (note 10)	41,401	-	41,401	52,715
	<u>595,273</u>	<u>641,685</u>	<u>1,236,958</u>	<u>1,243,784</u>
<b>Total</b>	<u>774,242</u>	<u>641,685</u>	<u>1,415,927</u>	<u>1,432,899</u>

Expenditure on raising funds was £178,969 (2017: £189,115) of which £178,969 was unrestricted (2017: £189,115) and £nil was restricted (2017: £nil).

Expenditure on charitable activities was £1,236,958 (2017: £1,243,784) of which £595,273 was unrestricted (2017: £543,816) and £641,685 was restricted (2017: £699,968).

10. Governance

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Audit fee	8,920	-	8,920	8,701
Accounts fee	5,448	-	5,448	-
Allocation of support costs (note 11)	27,033	-	27,033	44,014
	<u>41,401</u>	<u>-</u>	<u>41,401</u>	<u>52,715</u>

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK  
Notes to the Financial Statements for the year ended 30 September 2018

11. Support Costs	Ski schools		Overseas activities		Para-snowsport		Local groups		Fundraising		Governance		2017	
	£	£	£	£	£	£	£	£	£	£	£	£	Total	Total
Heat and light	449	876	45	-	-	-	-	-	-	-	-	-	2,346	1,788
Postage and stationery	966	1,820	93	-	-	-	-	-	-	-	425	-	5,124	11,664
Telephone and computer costs	4,812	6,834	350	-	-	-	-	-	-	-	-	-	17,522	17,814
Equipment hire	188	366	19	-	-	-	-	-	-	-	-	-	939	454
Maintenance	565	650	195	-	-	-	-	-	-	-	-	-	1,429	1,744
General expenses	5,696	7,290	3,819	-	-	-	-	-	-	-	7,530	-	24,795	14,378
Staff costs	12,167	23,726	23,726	-	-	-	-	-	-	-	-	-	60,836	74,379
Professional fees	687	1,340	1,340	-	-	-	-	-	-	-	18,734	-	22,170	12,155
Depreciation	4,342	6,838	263	-	-	-	-	-	-	-	-	-	16,567	33,727
Business insurance and other costs	5,305	8,725	358	-	-	-	-	-	-	-	344	-	21,718	19,572
Establishment rebadge*	(12,691)	(24,747)	(24,747)	-	-	-	(7,269)	-	-	-	-	-	(63,454)	(98,981)
	<b>22,486</b>	<b>33,718</b>	<b>25,031</b>	<b>1,316</b>	<b>308</b>	<b>27,033</b>	<b>109,892</b>	<b>88,694</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 evenly across the activities they relate to.

Where support costs have partly been incurred in relation to the governance of the charity an allocation of half of the costs have been made to governance with the remainder allocated across the activities based on spend levels incurred within these activity areas.

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.



**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2018**

**12. Analysis of Staff Costs, Trustees' Expenses and Remuneration**

	Total 2018 £	Total 2017 £
Salaries and wages	509,318	517,082
Social security costs	38,459	38,595
Pension costs	9,491	14,000
	<u>557,268</u>	<u>569,677</u>

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

	Total 2018 Number	Total 2017 Number
Employees	45	43
	<u>45</u>	<u>43</u>

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 £9,491 (2017: £14,000). Contributions outstanding at 30 September 2018 amounted to £1,228 (2017: £4,943).

None of the members of the Board received any remuneration during the year (2017: £nil) and none were reimbursed in respect of expenses they had incurred in connection with the charity (2017: none). No employee earned remuneration greater than £60,000 (2017: 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 £196,740 during the year (2017: £186,695) which includes pension contributions of £8,643 (2017: £10,840).

**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.

**13. Auditor's Remuneration**

The fees paid to Jones and Partners Limited amounts to an accountancy fee of £5,448 (2017: £nil). The auditor's remuneration paid to Scott-Moncrieff amounts to an audit fee of £8,920 (2017: £8,701).

**14. Net (expenditure)/income**

	Total Funds 2018 £	Total Funds 2017 £
Depreciation	33,426	38,125
Loss on disposal of tangible fixed assets	1,184	570
Audit fee	8,920	8,701
	<u>43,530</u>	<u>47,401</u>

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK  
 Notes to the Financial Statements for the year ended 30 September 2018

15. Tangible Fixed Assets	Leasehold Property £	Ski Equipment £	Office Equipment £	Motor Vehicles £	Total £
<b>Cost</b>					
As at 1 October 2017	190,083	263,816	29,964	79,726	563,589
Additions	-	11,469	6,841	-	18,310
Disposals	-	-	-	(17,693)	(17,693)
<b>As at 30 September 2018</b>	<b>190,083</b>	<b>275,285</b>	<b>36,805</b>	<b>62,033</b>	<b>564,206</b>
<b>Depreciation</b>					
As at 1 October 2017	101,044	216,567	17,605	50,480	385,696
Charge for the year	8,765	13,860	3,490	7,311	33,426
Eliminated on Disposal	-	-	-	(16,509)	(16,509)
<b>As at 30 September 2018</b>	<b>109,809</b>	<b>230,427</b>	<b>21,095</b>	<b>41,282</b>	<b>402,613</b>
<b>Net Book Value</b>					
As at 30 September 2017	89,039	47,249	12,359	29,246	177,893
<b>As at 30 September 2018</b>	<b>80,274</b>	<b>44,858</b>	<b>15,710</b>	<b>20,751</b>	<b>161,593</b>

Included in the above is a vehicle held under a hire purchase contract with a net book value of £5,601 (2017: £7,468) and a depreciation charge for the period of £1,867 (2017: £2,489).

16. Analysis of Debtors	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Trade Debtors	123,550	1,049	124,599	184,010
Prepayments and accrued income	45,983	-	45,983	27,485
Other debtors	8,895	-	8,895	12,180
	<b>178,428</b>	<b>1,049</b>	<b>179,477</b>	<b>223,675</b>

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2018**

**17. Analysis of current liabilities and long term creditors**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Due within 1 year</b>				
Trade creditors	41,757	-	41,757	66,685
Accruals and deferred income	218,125	40,033	258,158	219,302
Taxation and Social Security	8,052	-	8,052	11,178
Other Creditors	2,466	3,466	5,932	11,147
Hire purchase	1,384	-	1,384	4,150
	<u>271,784</u>	<u>43,499</u>	<u>315,283</u>	<u>312,462</u>
	Unrestricted Funds £	Restricted Funds £	Funds 2018 £	Funds 2017 £
<b>Creditors due after 1 year</b>				
Hire purchase	-	-	-	1,384
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,384</u>

The hire purchase agreements are secured against the assets they relate to.

Deferred Income	Balance at 01.10.17 £	Received in year £	Released in year £	Balance at 30.09.18 £	For release: within 1 Year £
Activity Weeks	167,632	157,868	(167,632)	157,868	157,868
Ski Lessons	3,755	40,423	(3,755)	40,423	40,423
Coaching Fees	14,000	3,259	(17,259)	-	-
Total	<u>185,387</u>	<u>201,550</u>	<u>(188,646)</u>	<u>198,291</u>	<u>198,291</u>

**18. Analysis of Net Assets Among Funds**

	Unrestricted Funds £	Restricted Funds £	Total 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>	<u>176,587</u>	<u>137,955</u>	<u>314,542</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fixed Assets	76,638	101,255	177,893
Current Assets	262,631	228,588	491,219
Current Liabilities	(235,439)	(77,023)	(312,462)
Long Term Liabilities	(1,384)	-	(1,384)
<b>Net Assets as at 30 September 2017</b>	<u>102,446</u>	<u>252,820</u>	<u>355,266</u>

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

Notes to the Financial Statements for the year ended 30 September 2018

19. Movement in Funds

	As at 01.10.2017	Income	Expenditure	Transfers	As at 30.09.2018
	£	£	£	£	£
<b>Restricted Funds</b>					
Access for All	585	-	-	-	585
British Parasnnowsport (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 Jorgen Equipment	-	-	-	6,003	6,003
Tesco Training	-	2,369	(1,098)	-	1,271
	<u>252,820</u>	<u>630,778</u>	<u>(641,685)</u>	<u>(103,958)</u>	<u>137,955</u>
<b>Unrestricted Funds</b>					
General	49,676	744,425	(774,242)	107,731	127,590
Fixed Assets	52,770	-	-	(3,773)	48,997
	<u>102,446</u>	<u>744,425</u>	<u>(774,242)</u>	<u>103,958</u>	<u>176,587</u>
<b>Total Funds</b>	<u>355,266</u>	<u>1,375,203</u>	<u>(1,415,927)</u>	<u>-</u>	<u>314,542</u>
	As at 01.10.2016	Income	Expenditure	Transfers	As at 30.09.2017
	£	£	£	£	£
<b>Restricted Funds</b>					
Access for All	585	-	-	-	585
British Parasnnowsport (Discontinued)	94,640	610,857	(613,750)	-	91,747
Delancey Clothing (Discontinued)	7,132	-	(7,132)	-	-
Agitos Training Camps (Discontinued)	14,263	4,537	(18,800)	-	-
Equipment	30,162	2,580	-	(23,682)	9,060
Fixed Assets	115,345	-	(14,390)	300	101,255
Hillend	4,615	-	(6,813)	2,198	-
Local DSUK Groups	34,074	-	(18,316)	-	15,758
Simon Brooks	2,020	-	-	(2,020)	-
Susan Hall	5,450	-	-	-	5,450
UK Sport IRIS (Discontinued)	6,917	-	(6,917)	-	-
Vehicles	5,930	4,200	(646)	(4,151)	5,333
Lesson Subsidies	13,175	15,437	(13,204)	(1,776)	13,632
Peter Harrison	-	10,000	-	-	10,000
	<u>334,308</u>	<u>647,611</u>	<u>(699,968)</u>	<u>(29,131)</u>	<u>252,820</u>
<b>Unrestricted Funds</b>					
General	60,759	698,739	(715,271)	5,449	49,676
Fixed Assets	41,521	5,227	(17,660)	23,682	52,770
	<u>102,280</u>	<u>703,966</u>	<u>(732,931)</u>	<u>29,131</u>	<u>102,446</u>
<b>Total Funds</b>	<u>436,588</u>	<u>1,351,577</u>	<u>(1,432,899)</u>	<u>-</u>	<u>355,266</u>



**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2018**

**19. 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 are beneficiaries of such investment by UK Sport who support our athletes in para alpine skiing and para snowboard.

Delancey clothing fund – to fund athletes branded uniforms.

Agitos training camps – to provide funds towards the parasnowsport development programme.

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

Hillend – to provide a Ski school at Hillend, Edinburgh.

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.

UK Sport IRIS – to pay for building international relationships.

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 Jorgen 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.

**20. Transfers**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2018
	£	£	£	£
From Restricted Asset Fund to General Fund	1,181	-	(1,181)	-
From Designated Asset Fund to General Fund	3,773	(3,773)	-	-
From General Fund to Anton Jorgen Equipment	(6,003)	-	6,003	-
From British Parasnowsport to General Fund	108,780	-	(108,780)	-
	<u>107,731</u>	<u>(3,773)</u>	<u>(103,958)</u>	<u>-</u>

The transfer from the Restricted Asset Fund to the General 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 Anton Jorgen Equipment Fund is in relation to the balance of funds that were incorrectly recorded in the previous year.

The transfer from the British Parasnowsport Fund to the General Fund is in relation to the balance of expenditure relating to the British Parasnowsport team which has been paid from the General Fund.

**The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**  
**Notes to the Financial Statements for the year ended 30 September 2018**

**21. 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.

**22. 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.

**23. 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.

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

	Total 2018 £	Total 2017 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(40,724)	(81,322)
Adjustments for:		
Depreciation charges	33,426	38,125
Decrease in stock	2,404	4,111
Decrease/(increase) in debtors	44,198	(129,062)
Increase in creditors	5,587	112,813
Bank interest receivable	(70)	(33)
Hire purchase interest payable	648	648
Loss on disposal of tangible fixed assets	1,184	570
<b>Net cash provided by operating activities</b>	<b>46,693</b>	<b>(54,159)</b>