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

**Annual Report and Financial Statements
for the year ended 31 March 2025**

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

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

Report of the Trustees for the year ended 31 March 2025

The trustees, who are also directors for the purpose of company law, present their report and the accounts of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS102) (effective 1 January 2015), the Statement of Recommended Practice (SORP) 2019 "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)", the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2022, and the Charity (Accounts and Reports) Regulations 2008.

Objectives and Activities

Snowsport for Everyone: What we do and why

Disabled children and adults often experience barriers to taking part in activity. It can be difficult to find suitable opportunities and sustain activity over time.

Research shows that:

1. Three quarters of disabled people would like to be more active.
2. Disabled children's activity levels decrease as they get older
3. Disabled people are underrepresented in snowsport

This matters because there are more than 6.9 million disabled people of working age in the UK, and 770,000 disabled children.

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

It's our mission to make snowsport accessible for everyone; regardless of disability, injury or experience.

We do this so that disabled children and adults, and their families can enjoy the freedom, independence and health benefits of being active through snowsport.

We do this by:

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

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Report of the Trustees for the year ended 31 March 2025

Objectives and Activities (continued)

Strategy: Snowsport for Everyone

In 2022, we undertook extensive research and consultation with our members, clients, and other stakeholders. A strategy was produced for 2022 – 25 with focused areas of activity.

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

The question at the heart of all our work is “What do disabled people need from Disability Snowsport UK?” This challenges the charity and the ski and snowboard sector to be inclusive and welcoming for all.

The two key problems identified are:

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

We aim to solve these problems through four strands of activity. A strong adaptive snowsport community; an inclusive snowsport sector; fundraising with purpose; and a sustainable resilient organisation.

These activities are led by our values:

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

Review of our Achievement and Performance

Our strategy and activities span four pillars of work.

1. A Strong Adaptive Snowsport Community:

Over the last year we have continued to increase the number of people taking part and the activities available.

In 2024/25 there were 5,839 lesson attendances (4,526 in 2023/24) and we exceeded the goals we set for the year by 54%. Activity levels are now more than 20% higher than pre-pandemic and are a testament to the hard work of staff and volunteers in developing activities across the UK.

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Report of the Trustees for the year ended 31 March 2025

Review of our Achievement and Performance (continued)

1. A Strong Adaptive Snowsport Community (continued):

We worked with 1,534 individual children and adults as well as others who attended with a group or partner organisation. These activities took place at nine snowsport schools across the UK:

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

Growth continues to be driven by the demand for group activities and outreach work with partner organisations. Over the last year we've been delighted to work with organisations that include:

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

Beyond the numbers lie the stories of people who have felt more confident and enjoyed learning what they can do. For many, it is life changing.

The online reviews give consistently high feedback scores, and an overall rating of five out of five stars. The reviews give a snapshot into the impact for our learners, members and their families:

"Everyone has been so welcoming and supportive. My son has learned so much from the people supporting him. This opportunity has built his confidence and allowed him to learn new skills in a safe and understanding environment. Thank you so much!"

"Our son loves his lessons with DSUK he has been skiing now for over 2yrs and without the Tamworth team he would never have achieved the level he skis at now and being able to ski independently on holiday. We regularly still do lessons as he enjoys spending time with the team giving us some respite also."

"It's not easy for us to find an activity for our son with SEND that doesn't require my support throughout. He's shown an interest in skiing for some time but we were concerned about how he would cope in a group lesson with neuro typical children. This led us to DSUK. His teacher was absolutely brilliant. Very supportive and patient getting him equipped (sensory issues). She tailored her teaching style to a way that worked brilliantly for him. To see him thrive in an activity without needing extra support from myself was joyous for us all. Next lesson already booked."

"I cannot describe the difference these lessons have made to them individually and the positive impact that it hence has on us as a family.... Words cannot describe how grateful we are, and how emotional I felt watching how they've learnt and then improved!"

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

Report of the Trustees for the year ended 31 March 2025

Review of our Achievement and Performance (continued)

1. A Strong Adaptive Snowsport Community (continued):

Local groups

Across the UK there are 9 local groups. The local groups are a central part of Disability Snowsport UK's work. They are volunteer led and offer recreational, social snowsport at Manchester, Hemel Hempstead, Milton Keynes, Castleford, Tamworth, Tunbridge Wells, in the Southeast, and in Edinburgh and outdoors in Scotland. Hundreds of volunteers, skiers and snowboarders take part each month. We are delighted to have seen the Scotland group re start in Edinburgh this year after much support from the previous volunteers and local team.

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

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

Holiday programme

During January to March 2025, 67 skiers, snowboarders, their friends, families and carers travelled to Arinsal and Soldeu in Andorra, which included a tailored week with the Rugby Football Union's Injured Players Foundation.

The holiday weeks are often the culmination of months of practice and getting fit before setting out in a mountain environment. Many realise their long-held dream of being able to be in the mountains. The weeks offer new experiences, progression and create lifelong friendships.

The programme would not be possible without the significant support of Crystal Ski. We work closely together to plan and manage the programme, which is supported by a team of eight of their staff who volunteered to support the skiers and snowboarders. We are deeply grateful to everyone at Crystal Ski for helping so many to have life changing experiences.

Brexit related changes to working and volunteering in the European Union have continued to hamper expanding the programme further and we will continue to work with partners in other countries and UK locations to develop the programme for future years.

Paralympics GB x Toyota Every Body Moves Club of the Year 2024 Award

Recent years have been extremely challenging for the charity as we rebuilt our work and finances after the pandemic. Recovery and growth has been a team effort and hard won. We are grateful and proud to have been recognised as Every Body Moves Club of the Year 2024.

The award recognises Disability Snowsport UK's "outstanding commitment to breaking down barriers" and judges said that DSUK's work "aligns perfectly with Every Body Moves' goals to empower more disabled people to be active in a way that works for them, celebrating choice, independence, and inclusion."

We thank the judges and team at Paralympics GB for their support.

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Review of our Achievement and Performance (continued)

2. An Inclusive Snowsport Sector:

Disability Snowsport UK knows that it is only through working with partners and encouraging others to think more about accessibility that we will be able to welcome more disabled children and adults to the world of snowsport.

We actively work with others to open opportunities for disabled people, their families and carers.

Disability Snowsport UK has a close working relationship with Snowsport Scotland and the development pathway for the UK. We work to support activities such as the development sessions and performance coaching as well as the Parallel Lines race series which offer opportunities for disabled skiers and snowboarders to challenge themselves and improve their skills in a different setting.

We also work with Snowsport England on key aspects of widening access for disabled people including completing a safeguarding audit and providing a funded programme for new learners this year.

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

The British Association of Snowsport Instructors also work with Disability Snowsport UK to understand the needs of the adaptive workforce in the UK and offer suitable opportunities for people to qualify with the necessary specialist skills and knowledge to work with disabled people.

Team UK, Invictus Winter Games 2025

For the first time this year, the Invictus Games included a winter sport programme. Disability Snowsport UK is proud to have coached the UK athletes in a partnership with the Royal British Legion.

The ethos of the Games is focused on recovery through sport for injured or sick service personnel. We were delighted to work with a cohort of athletes whose needs were wide ranging and many were new to snowsport. The team achieved six medals in the sports coached by DSUK. The lead snowsport coach, Liz Clifford tells us why the programme matters so much:

“Seeing the competitors navigating their personal challenges, being there to celebrate the small wins with them and support them through the tough times has been life changing. To witness how someone living in a depressed state can, through much hard work and determination, change their brains perception of thoughts and situations from a negative to a positive. And, how a person's stress response to new as well as stored trauma can be rewired and for them to then describe being able to 'feel again' is hard to put into words. Ultimately what's helped them to achieve this is by participating in sport whilst being reassured that they are valued, seen and heard. To then see so many of them finding joy in the activity and simply saying 'That's so much fun, when can we do that again?' is beyond words.”

The programme has also shown what can be achieved in a short period of time, with the right approach. It has also helped DSUK to learn more about working with people who have experienced complex trauma and live with ongoing mental health issues. These are experiences that will help us share knowledge and influence learning across the UK.

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Report of the Trustees for the year ended 31 March 2025

Review of our Achievement and Performance (continued)

2. An Inclusive Snowsport Sector (continued):

We have a number Snow Camp apprentices across the schools. The apprenticeships offer young people the opportunity to gain work experience and qualifications in the snowsport industry which enables them to broaden their horizons and breakdown barriers. After successfully completing their apprenticeships, we have continued to employ some of these young people in our schools across the country.

Raising awareness

We actively work with the snowsport press to raise awareness of adaptive skiing. We also attend industry conferences and events to ensure that more people know how they can remove barriers for disabled skiers and make our mountains, centres, and travel more widely available for those with access needs. Attending disability events and conferences also help potential participants learn about what is available for them. This year we have featured in a range of television and radio programmes including Ski Sunday's visit to Andorra and welcomed Mr Tumble for a visit to the Snowdome Tamworth for CBeebies' Something Special.

3. Fundraising with purpose:

During the reporting year income from donations and legacies was £263,497 (2024: £300,635) of which £229,448 was unrestricted (2024: £173,886) which we can use to support any activity.

Fundraised income enables the charity to keep costs at or below the same level as non-disabled skiers. It is central to the sustainability of our activities and impact. Our focus during the last year has been on stabilising income and on long term income generation. This has included producing a business development strategy for earned income alongside voluntary donations.

The trustees have continued to invest in the fundraising team so that we have the appropriate skills and specialist expertise to support our work. The fundraising team help operational staff to develop their projects plans and budgets so that we can effectively work with partners and funders. They also lead on communicating the impact of our work for our members, learners, volunteers and their families. Fundraising is an organisation wide endeavour which is well supported by the broader staff team and trustees.

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

To minimise risk, instead of large, time consuming self-organised events, our focus has shifted towards encouraging fundraisers to take part in third party events, through carefully selected partnerships such as Just Running and Run for Charity platforms. Improving the stewardship journey of our participants has also been a priority, and the most successful London Marathon fundraising being the result. We have introduced new products into the fundraising portfolio including regular prize draws, which have been successful and brought new supporters to the charity.

During the year we have completed research and a business development plan to raise funds through other sales income. This includes retail and training opportunities. New products will launch during 2025-26.

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Report of the Trustees for the year ended 31 March 2025

Review of our Achievement and Performance (continued)

3. Fundraising with purpose (continued):

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

Corporate partnerships play a significant role in supporting us to be able to make the snowsport sector more inclusive. Brigade Electronics, Consensio, Trix Ski, Ellis Brigham, IGLU Ski and Crystal Ski have helped make our work possible during the last year.

The support we receive from Charitable Trusts and Foundations is central to providing affordable and accessible opportunities for learners. We are very grateful to the following trusts:

29th May 1961 Charitable Trust, James Inglis Testamentary Trust, Hugh Fraser Charitable Trust, Rawlet Trust, Snowsport England, Dacorum Borough Council, Anthony Hornby Charitable Trust, Frenkel Topping Charitable Foundation, CRH Charitable Trust, Shanly Foundation, Boshier Hinton Foundation, Snowsport Scotland, Findlay Charitable Trust, Sir Edward Lewis Charitable Trust, Mugdock Children's Trust, Chapman Charitable Trust, The Meikle Foundation, Nancie Massey Charitable Trust, The Mickel Fund, Geoff and Fiona Squire Foundation, Souter Charitable Trust, Awards for All Scotland, Middlesex Sports Foundation, Hays Travel Foundation, Duchy of Lancaster Benevolent Fund, Gordon Fraser Charitable Trust, Clover Trust, W M Mann Charitable Foundation, Bruce Wake Charitable Trust, Tillyloss Trust, Dr Guthrie's Association, Garfield Weston Foundation, Zochonis Charitable Trust, St. James's Place Charitable Foundation, and others that wish to remain anonymous.

Our thanks go to all the trustees who have supported our work and recovery.

4. A Sustainable Resilient Organisation:

During the last year we have continued to focus on stabilising the charity after the impact of the pandemic on our finances, in particular as detailed elsewhere in this report. We have also continued to support the development of the staff team so that people in every part of the organisation have the right support and opportunities to succeed in their roles. Disability Snowsport UK is now a more resilient organisation.

The regional management structure that was introduced last year has helped the charity to continue to develop, with managers leading on key aspects of the charity's work nationally as well as delivery in their geographic areas. Significant progress was made in:

- Development of safeguarding practices and an audit was completed with Snowsport England that helped shape areas for development.
- Understanding of work with people who have a learning disability or mental health condition.
- How assets, like ski equipment, are managed and maintained. A programme of repair and replacement is now in place for the next five years.
- Accident and incident reporting, including near misses so that we can learn from any patterns or improve practice if something unexpected happens. Operational risk assessments have been updated and support this work.
- A programme of policy review and renewal is underway to ensure that we are acting in the best interests of learners, volunteers, staff and supporters.

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Review of our Achievement and Performance (continued)

4. A Sustainable Resilient Organisation (continued):

This approach has also enabled the lead instructors in each area to be more actively involved in the day-to-day management their schools. Together with managers working on specific thematic areas is helping us to better develop a team fit for the future and succession planning. We now have fewer single person risks.

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

We have expanded the fundraising team, with a specialist supporting each area of this work and appointed an Operations Officer who focusses on member facing activity, off slope, such as membership, volunteering and holidays so that we can better serve our community of learners and supporters.

Volunteers:

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

- Local groups - volunteer instructors, helpers and organisers commit their time very regularly at slope sessions throughout the year.
- Holiday Programme - volunteer instructors and helpers support learners and the staff team, each of whom gives at least a week to participate.
- Fundraising events - volunteers help and act as ambassadors at events alongside our staff; volunteers who help to organise and participate in fundraising events such as the Santa Run; and individuals who give up their valuable time to set up fundraising events and challenges raising funds in aid of DSUK.
- Board and committees - volunteers give their time generously both in formally governing the charity and, more extensively, in promoting and supporting the charity as part of the advisory panel and local group committees.

Co-production and member engagement:

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

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

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

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

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Report of the Trustees for the year ended 31 March 2025

Review of our Achievement and Performance (continued)

Public benefit statement

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

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

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

Financial Review

Our overall position

During the financial year DSUK reported a deficit of £9,767 (2024: deficit of £27,596). Total income was £834,298 (2024: £794,146), and total expenditure was £844,065 (2023: £821,742).

The lasting impact of the pandemic on delivery and fundraising meant that the charity has had to draw on its reserves during the reporting year to preserve the specialist team supporting disabled people across the UK. Cash has been managed closely. The deficit reported this year can, for the most part, be attributed to depreciation rather than cash losses.

During the pandemic the trustees took up the government's bounce back loan support. The £50,000 loan funding has not been utilised and we are paying back the loan. These funds are helping the organisation to create sufficient reserves for the future. The trustees continue to seek to rebuild these reserves in the years ahead with a planned approach to income generation and full cost recovery.

Cost control

Overheads were contained in 2024/25 with everyone making cost reduction efforts. No redundancies have been made. A delegation of authority ensures that expenditure is controlled by key members of staff and the board. The Audit & Risk committee continue to meet monthly to ensure that the staff have the support they need to manage the finances of the charity with prudence and support.

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Report of the Trustees for the year ended 31 March 2025

Risk Management

The Trustees have adopted the Charity Commission's CC26 risk register template as a basis for managing risk, adapting it as necessary for our specialist requirements.

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

The risk register has been reviewed in depth during the year so that we can also report on changes in our overall risk scores to help us identify and prioritise major risks and improvements year on year. It also makes clearer those risks which are to be managed, and which are to be reduced (controllable risks) with appropriate mitigations.

The risk register is robust and supports our planning, including disaster recovery, succession, fundraising and key trustee responsibilities. There is a board member with specific risk expertise to support this trustee responsibility.

Risk severity has reduced significantly over the last year with major risks reducing from 21 (44%) in 2024 to 4 (8%) of 48 in 2025. Additionally, 17 significant risks remain at year end which will be monitored carefully and tackled over the year ahead.

This year operational risk has overtaken financial risk as the highest priority. The safety of our staff, skiers and volunteers is of paramount importance. Health and safety monitoring practices, dynamic risk assessment and monthly reporting of accidents, incidents and near misses help to highlight and resolve any potential issues. Dependence on our host venues and safeguarding remain high priorities too.

IT and cyber security risks have increased due to the changing environment in which charities operate together with our aging IT equipment, and these have driven the change in operational risk scores. We are working with our IT providers to improve these scores. Progress has been made against the recommendation in the IT Security Review and this will continue to be a focus for 2025-26.

Financial risk is still a key area. The principal financial risk is increased competition for funding and increased staffing costs. This risk is mitigated by extensive research into each application by the management team and a fundraising plan that operates across a range of income streams.

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

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Reserves Policy

For 2024-25, our target was to hold reserves that are adequate to see us through the out-of-season months. We need reserves to undertake specific projects at short notice, and to cover the administration, fundraising and support costs without which the charity would not be able to function. Reserves are also required to cover gaps in funding. The charity drew on free reserves for this purpose and to secure the ongoing operation of the charity during the pandemic and recovery. After drawing on these funds, we have focused on rebuilding the unrestricted reserves and strengthening the charity's long term sustainability.

Unrestricted reserves are £84,161 (2024: £99,861) of which £27,490 (2024: £37,049) are designated fixed assets. This gives free unrestricted reserves of £56,672 (2024: £62,812). Restricted reserves are £47,542 (2024: £41,609).

We assessed our long-term cash flow requirements and deemed £100,000 of total funds to be the level which would allow us to continue operations through the out-of-season months if required. The free reserves reported in the accounts fall below this target as we drew on these during the pandemic years and have been working to rebuild our financial position.

In order to ensure sufficient working capital headroom during the pandemic, we took up the bounce-back support that was offered to businesses in the UK. These funds remain ringfenced and have not been utilised to date. The £50,000 bounce back loan fund is being repaid to plan and will be settled in full in October 2026.

Our total reserves are £131,703 (2024: £141,470). Of these, some £53,462 (2024: £68,373) represents net tangible fixed assets including our buildings, vehicles and equipment.

The trustees reviewed and approved a new reserves policy in June 2025. It is:

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

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

The reserves target for 2025-26 has been met due to funding received post year end. The trustees are satisfied that the charity's reserves are sufficient to carry us through the year ahead. The trustees will review the policy annually and target reserve figure as staff and operating costs change.

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

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

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Report of the Trustees for the year ended 31 March 2025

Plans for the Future

During 2025-26 the charity will undertake consultation, research and the development of a new strategy that will be implemented from April 2026. We will also continue to work on projects that meet the four key pillars of the current strategy;

- Complete work on the new certificate scheme for learners so that they can demonstrate and feel their progress in a way that is tailored and appropriate for each person.
- Further develop our impact reporting, in part through achievement records from the certificate scheme and through impact surveys which show achievement over time. This will help provide valuable data for funders and targeting future service development.
- Lead a working group to develop a state of nation report for the snowsport sector on inclusivity and accessibility for disabled people.
- Support BASI and national governing bodies to improve the range of adaptive qualifications on offer.
- Support national campaigns and events with partners like the snow centres and governing bodies.
- Create and provide information and resources for allied health professionals.
- Appoint a permanent communication officer to help share the opportunities available and stories of our leaders locally and nationally.
- Continue to refine our reporting processes so that staff and trustees are clear about performance and variations can be mitigated in a timely way or a new approach implemented.
- Build a new website and undertake training and policy development on Cyber security.
- Offer shadowing opportunities for level 1 and 2 trainee instructors through the holiday programme in the mountains as well as existing support in the UK.
- Introduce a legacy and in memory programme for donors.
- Continue to improve cyber and IT infrastructure and work towards Cyber Essentials accreditation.

Structure, Governance and Management

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

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

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

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

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Report of the Trustees for the year ended 31 March 2025

Structure, Governance and Management (continued)

Our Trustees and their responsibilities

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

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

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

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

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

Pay policy for senior staff

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

All staff are paid at least the living wage.

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

Reference and Administrative Information

<i>Trustees:</i>	S M Tate (Chair) – resigned 24/06/2024	L I Henderson
	S E Marsh (Chair from 24/06/2024)	R King
	J R Patchett (Treasurer)	P Rankin
	A J Simmons – resigned 07/04/2025	B Knifton– appointed 15/04/2024
	J P McDonagh – resigned 11/11/2024	R A Ducker
	J MacMillian – appointed 15/04/2024	D Mooney

Company Secretary: R King

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

Report of the Trustees for the year ended 31 March 2025

Reference and Administrative Information (continued)

Chief Executive and Senior Management:

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

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

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

Principal Office: Glenmore Lodge
 Aviemore

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

Website www.disabilitysnowsport.org.uk

Scottish Charity Number: SC040699

Charity Commission Number: 287106

Company Number: 01681335 (England and Wales)

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

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

Statement as to disclosure of information to the auditor

In so far as the trustees are aware:

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

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

Report of the Trustees for the year ended 31 March 2025

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 year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that year. In preparing these financial statements, the trustees are required to:

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

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 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2022, and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

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

Small company provisions

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

Approved by the trustees on 23 October 2025 and signed on their behalf by:

Signed by:

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S Marsh
Chair and Trustee

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 31 March 2025

Opinion

We have audited the financial statements of The Uphill Ski Club of Great Britain T/A Disability Snowsport UK (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 23 of the financial statements and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

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 31 March 2025

Other information (continued)

statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees (who are the directors of the charitable company for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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 31 March 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with Directors and management, and from our wider knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP FRS 102, and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended);
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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 31 March 2025

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

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Jonathan Innes

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Jonathan N Innes FCCA

Senior Statutory Auditor

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

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

9 Ardross Street

Inverness

IV3 5NN

Date: 23 October 2025

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

Statement of Financial Activities for the year ended 31 March 2025

(incorporating Income and Expenditure Account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and Legacies	5	229,448	34,049	263,497	173,866	126,769	300,635
Charitable Activities	6	469,460	-	469,460	432,013	10	432,023
Other Trading Activities	7	96,169	4,693	100,862	60,781	-	60,781
Investments	8	479	-	479	707	-	707
Total Income		795,556	38,742	834,298	667,367	126,779	794,146
Expenditure							
Raising Funds	9	100,990	-	100,990	100,617	2,658	103,275
Charitable Activities	9	710,266	32,809	743,075	571,832	146,635	718,467
Total Expenditure		811,256	32,809	844,065	672,449	149,293	821,742
Net income/(expenditure)		(15,700)	5,933	(9,767)	(5,082)	(22,514)	(27,596)
Transfers between funds	18	-	-	-	-	-	-
Net Movement in Funds		(15,700)	5,933	(9,767)	(5,082)	(22,514)	(27,596)
Reconciliation of Funds							
Total Funds Brought Forward		99,861	41,609	141,470	104,943	64,123	169,066
Total Funds Carried Forward	18	84,161	47,542	131,703	99,861	41,609	141,470

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

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

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK**Statement of Financial Position as at 31 March 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed Assets					
Tangible assets	14	27,490	25,972	53,462	68,373
Total Fixed Assets		27,490	25,972	53,462	68,373
Current Assets					
Stock		1,480	-	1,480	1,500
Debtors	15	47,472	-	47,472	58,275
Cash at Bank and in Hand		112,793	21,570	134,363	186,579
Total Current Assets		161,745	21,570	183,315	246,354
Liabilities					
Creditors falling due within one year	16	90,704	-	90,704	148,246
Net Current Assets		71,041	21,570	92,611	98,108
Total Assets less Current Liabilities		98,531	47,542	146,073	166,481
Creditors falling due after more than one year	16	14,370	-	14,370	25,011
Net Assets		84,161	47,542	131,703	141,470
The Funds of the Charity					
Restricted Income Funds		-	47,542	47,542	41,609
Unrestricted Funds		84,161	-	84,161	99,861
Total Charity Funds	18	84,161	47,542	131,703	141,470

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 23 October 2025 and signed on their behalf by:

Signed by:

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S Marsh
Chair and Trustee

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

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

Statement of Cash Flows as at 31 March 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Net cash (used in)/provided by operating activities	21	(39,814)	25,310
Cash flows from investing activities:			
Bank interest receivable		479	707
Purchase of tangible fixed assets		(2,600)	-
Proceeds from sale of tangible fixed assets		-	400
Net cash provided by/(used by) investing activities		(2,121)	1,107
Cash flows from financing activities			
Loan repayments in year		(10,281)	(10,801)
Net cash used in financing activities		(10,281)	(10,801)
Change in cash and cash equivalents in the year		(52,216)	15,616
Cash and equivalents brought forward		186,579	170,963
Cash and cash equivalents carried forward		134,363	186,579
Cash and cash equivalents consist of:			
Cash at bank and in hand		134,363	186,579

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

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

Notes to the Financial Statements for the year ended 31 March 2025

1. General Information

These financial statements are presented in Pounds Sterling (GBP), as that is the currency in which the charitable company's transactions are denominated. They comprise the financial statements of the charitable company drawn up for the year ended 31 March 2025.

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

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

2. Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS102) (effective 1 January 2015), the Statement of Recommended Practice 2019 (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)", the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2022, and the Charity (Accounts and Reports) Regulations 2008.

Basis of Preparation

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

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

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

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

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

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

Notes to the Financial Statements for the year ended 31 March 2025

2. Accounting Policies (continued)

Going Concern

The Covid-19 pandemic impacted all of the income streams of the Uphill Ski Club of Great Britain. Although the long-term impact of pandemic has remained throughout the period, the Trustees have continued to deliver the strategic plan for 2022-25 to move the charity towards a full recovery. The performance of the organisation has significantly improved this year and the trustees expect to restore the reserves position by the end of the 2025-26 financial year.

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

Income Recognition

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

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

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

Notes to the Financial Statements for the year ended 31 March 2025

2. Accounting Policies (continued)

Expenditure Recognition

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

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

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

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

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

Leasing and hire purchase commitments

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

Pensions

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

Taxation

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

Tangible Fixed Assets and Depreciation

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

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

Notes to the Financial Statements for the year ended 31 March 2025

2. Accounting Policies (continued)

Tangible Fixed Assets and Depreciation (continued)

The principal rates in use are:

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

Capitalisation policy: Assets costing more than £250 (2024: £250) and having a useful life of more than one year.

Stocks

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

Debtors

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

Cash and cash equivalents

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

Creditors

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

Financial instruments

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

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

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

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

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

Notes to the Financial Statements for the year ended 31 March 2025

2. Accounting Policies (continued)

Financial instruments (continued)

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

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

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

Funds Structure

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

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

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

Government Grants

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

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

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

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

4. Related Party Transactions

Lauren Henderson, Trustee, was paid a gross salary of £359 (2024: £187) for her role as an instructor. During the year, 3 trustees were reimbursed expenses of £658 (2023: £1,397). There were no other related party transactions that require disclosure during the year (2024: none). The aggregate value of unconditional donations made by Trustees was £nil (2024: £nil).

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

Notes to the Financial Statements for the year ended 31 March 2025

5. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Support	167,977	17,423	185,400	190,781
Delivery	61,471	16,626	78,097	109,854
	229,448	34,049	263,497	300,635

Income from donations and legacies was £263,497 (2024: £300,635) of which £229,448 was unrestricted (2024: £173,866) and £34,049 was restricted (2024: £126,769).

Income from donations and legacies for 2024 was split, between funds, as follows:

Support - £173,866 related to unrestricted funds and £16,915 related to restricted funds.

Delivery - £nil related to unrestricted funds and £109,854 related to restricted funds.

Donations and legacies income is split as follows:

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

	Support	Delivery	Local Groups	2024 Total
	£	£	£	£
Donations	169,531	2,650	-	172,181
Grant income	14,855	107,204	-	122,059
Legacy income	2,000	-	-	2,000
Gift Aid reclaimed	4,395	-	-	4,395
	190,781	109,854	-	300,635

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

Notes to the Financial Statements for the year ended 31 March 2025

6. Charitable Activities Income	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Delivery	466,663	-	466,663	430,789
Local groups	2,797	-	2,797	1,234
	469,460	-	469,460	432,023

Income from charitable activities was £469,460 (2024: £432,023) of which £469,460 was unrestricted (2024: £430,779) and £nil was restricted (2024: £10).

Income from charitable activities for 2024 was split, between funds, as follows:

Support - £430,779 related to unrestricted funds and £10 related to restricted funds.

Memberships - £1,234 related to unrestricted funds and £nil related to restricted funds.

7. Other Trading Activities Income	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Support	69,918	4,693	74,611	38,110
Memberships	20,249	-	20,249	18,671
Other income	6,002	-	6,002	4,000
	96,169	4,693	100,862	60,781

Income from other trading activities was £100,862 (2024: £60,781) of which £96,169 was unrestricted (2024: £60,781) and £4,693 was restricted (2024: £nil).

Income from other trading activities for 2024 was split, between funds, as follows:

Support - £38,110 related to unrestricted funds and £nil related to restricted funds.

Memberships - £18,671 related to unrestricted funds and £nil related to restricted funds.

Other income - £4,000 related to unrestricted funds and £nil related to restricted funds.

8. Investments Income	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Deposit Interest	479	-	479	707
	479	-	479	707

Total investment income was £479 (2024: £707) of which £479 was unrestricted (2024: £707) and £nil was restricted (2024: £nil).

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

Notes to the Financial Statements for the year ended 31 March 2025

9. Analysis of Expenditure		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Raising Funds					
Support		100,990	-	100,990	103,275
		100,990	-	100,990	103,275
Charitable Activities					
Delivery		645,599	30,966	676,565	654,726
Support		45,263	1,843	47,106	41,942
Governance	(note 10)	19,404	-	19,404	21,799
		710,266	32,809	743,075	718,467
Total		811,256	32,809	844,065	821,742
		Unrestricted Funds	Restricted Funds	Total Funds 2024	
		£	£	£	
Raising Funds					
Support		100,617	2,658	103,275	
		100,617	2,658	103,275	
Charitable Activities					
Delivery		528,204	126,522	654,726	
Support		21,829	20,113	41,942	
Governance	(note 10)	21,799	-	21,799	
		571,832	146,635	718,467	
Total		672,449	149,293	821,742	
10. Governance		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Audit fee		11,191	-	11,191	11,112
Accounts and payroll fees		8,213	-	8,213	10,687
		19,404	-	19,404	21,799

The Uphill Ski Club of Great Britain T/A Disability Snowsport UK
Notes to the Financial Statements for the year ended 31 March 2025

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

	Total 2025 £	Total 2024 £
Salaries and wages	386,409	404,345
Social security costs	22,170	24,486
Pension costs	7,728	7,932
	416,307	436,763

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

	Total 2025 Number	Total 2024 Number
Employees	49	50
	49	50

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 £7,728 (2024: £7,932). Contributions outstanding at 31 March 2025 amounted to £1,184 (2024: £4,480).

None of the members of the Board received any remuneration during the period (2024: £nil) in connection with their roles as charity trustees (2024: none). Lauren Henderson, Trustee, was paid a gross salary of £359 (2024: £187) for her role as an instructor. During the year, 3 (2024: 6) trustees were reimbursed expenses of £658 (2024: £1,397).

No employee earned remuneration greater than £60,000 (2024: 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 £104,956 during the period (2024: £150,227) which includes pension contributions of £2,272 (2024: £2,787).

Volunteers

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

12. Auditor's Remuneration

The fees paid to Innes and Partners Limited amounts to an accountancy and payroll fees of £8,213 (2024: £10,687) and an audit fee of £11,191 (2024: £11,112).

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

Notes to the Financial Statements for the year ended 31 March 2025

13. Net (expenditure)/income

	Total Funds 2025 £	Total Funds 2024 £
Depreciation	17,511	21,447
(Gain)/Loss on disposal of tangible fixed assets	-	(905)
Audit fee	11,191	11,112
	28,702	31,654

14. Tangible Fixed Assets

	Leasehold Property £	Ski Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost					
As at 1 April 2024	190,083	223,765	13,218	-	427,066
Additions	-	2,600	-	-	2,600
Disposals	-	-	-	-	-
As at 31 March 2025	190,083	226,365	13,218	-	429,666
Depreciation					
As at 1 April 2024	158,003	189,364	11,326	-	358,693
Charge for the year	7,871	9,167	473	-	17,511
Eliminated on Disposal	-	-	-	-	-
As at 31 March 2025	165,874	198,531	11,799	-	376,204
Net Book Value					
As at 31 March 2024	32,080	34,401	1,892	-	68,373
As at 31 March 2025	24,209	27,834	1,419	-	53,462

15. Analysis of Debtors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Trade Debtors	20,690	-	20,690	13,876
Prepayments and accrued income	16,421	-	16,421	44,399
Other debtors	10,361	-	10,361	-
	47,472	-	47,472	58,275

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

Notes to the Financial Statements for the year ended 31 March 2025

16. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Due within 1 year				
Trade creditors	18,181	-	18,181	42,263
Accruals and deferred income	43,635	-	43,635	83,470
Taxation and Social Security	6,172	-	6,172	6,425
Other Creditors	12,816	-	12,816	6,548
Loans	9,900	-	9,900	9,540
	90,704	-	90,704	148,246

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Creditors due after 1 year				
Loans	14,370	-	14,370	25,011
	14,370	-	14,370	25,011

Deferred Income	Balance at 01.04.24 £	Received in year £	Released in year £	Balance at 31.03.25 £	For release: within 1 Year £
Membership Fees	11,163	8,882	(11,163)	8,882	8,882
Total	11,163	8,882	(11,163)	8,882	8,882

Analysis of Financial Instruments	Total 2025 £	Total 2024 £
Loans payable within 1 year	9,900	9,540
Loans payable within 2-5 years	14,370	25,011
As at 31 March 2025	24,270	34,551

17. Analysis of Net Assets Among Funds

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

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

Notes to the Financial Statements for the year ended 31 March 2025

17. Analysis of Net Assets Among Funds (continued)

	Unrestricted Funds £	Restricted Funds £	Funds 2024 £
Fixed Assets	37,049	31,324	68,373
Current Assets	234,517	11,837	246,354
Current Liabilities	(146,694)	(1,552)	(148,246)
Long Term Liabilities	(25,011)	-	(25,011)
Net Assets as at 31 March 2024	99,861	41,609	141,470

18. Movement in Funds

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

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

Notes to the Financial Statements for the year ended 31 March 2025

18. Movement in Funds (continued)

	As at 01.04.23 £	Income £	Expenditure £	Transfers £	As at 31.03.24 £
Restricted Funds					
Fixed Assets	39,974	-	(8,650)	-	31,324
Corra Foundation	1,732	-	-	-	1,732
POHWER	800	-	-	-	800
Redrow 6YP	500	-	(500)	-	-
SCL Trust	2,634	-	-	-	2,634
Pleasance Trust	600	-	(600)	-	-
Awards for All	2,000	-	(2,000)	-	-
Zochonis Trust	2,842	-	(2,842)	-	-
Winter Sports Foundation	11,041	-	(11,041)	-	-
Baily Thomas	2,000	10	(2,010)	-	-
Hugh Fraser Foundation	-	4,000	(4,000)	-	-
JTH Charitable Trust	-	500	(500)	-	-
Sobell Foundation	-	3,000	(3,000)	-	-
The 29th May 1961 Charitable Trust	-	5,000	(5,000)	-	-
St James Place Charitable Trust	-	2,500	(2,500)	-	-
Hedley Foundation	-	3,150	(3,150)	-	-
Stafford Trust	-	5,000	(5,000)	-	-
Tillyloss Trust	-	1,000	(1,000)	-	-
Clover Trust	-	1,800	(1,800)	-	-
Master Charitable Trust	-	3,000	(3,000)	-	-
Findlay Charitable Trust	-	4,000	(4,000)	-	-
Bruce Wake Charitable Trust	-	10,000	(10,000)	-	-
De Brye Charitable Trust	-	1,000	(1,000)	-	-
Britford Bridge Trust	-	20,000	(20,000)	-	-
CRH Charitable Trust	-	5,200	(5,200)	-	-
Zochonis Charitable Trust	-	4,000	(4,000)	-	-
Postcode Neighbourhood Trust	-	13,500	(13,500)	-	-
Eveson Trust	-	5,000	(5,000)	-	-
Snowsport England	-	1,119	-	-	1,119
Garfield Weston Foundation	-	30,000	(30,000)	-	-
Hugh Fraser Foundation	-	4,000	-	-	4,000
	64,123	126,779	(149,293)	-	41,609
Unrestricted Funds					
General	53,792	667,367	(658,347)	-	62,812
Fixed Assets	51,151	-	(14,102)	-	37,049
	104,943	667,367	(672,449)	-	99,861
Total Funds	169,066	794,146	(821,742)	-	141,470

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

Notes to the Financial Statements for the year ended 31 March 2025

18. Movement in Funds (continued)

Fund Purposes:

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

POHWER - training for SSIG.

Redrow 6YP - funds for 6 x Young Persons lessons at Telford.

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

Pleasance Trust - funds 10 Group Lessons at Hillend.

Awards for All - funds for Cairngorm Start up.

Zochonis Trust - funds for Instructor costs.

Winter Sports Foundation - funds for group lessons at Tamworth and Glasgow.

Baily Thomas - funds for learning difficulties across all DSUK.

Hugh Fraser Foundation - funds for Scottish activities.

JTH Charitable Trust - funds towards lessons at Bellahouston / Bearsden / Hillend.

Sobell Foundation - funds for activities in England.

The 29th May 1961 Charitable Trust - funds towards lessons and Activity Days at Tamworth.

St James Place Charitable Trust - funds for lessons at Hemel Hempstead.

Hedley Foundation - funds towards ski lessons for the disabled.

Stafford Trust - funds towards the costs of a new Scotland manager and delivery costs.

Tillyloss Trust - funds towards the costs of a new Scotland manager and delivery costs.

Clover Trust - funds for general running costs.

Master Charitable Trust - funds for general running costs.

Findlay Charitable Trust - funds for general running costs.

Bruce Wake Charitable Fund - funds towards costs of lessons for wheelchair users at all our centres.

De Brye Charitable Trust - funds for delivering adaptive snowsport lessons at schools in England and Wales.

Britford Bridge Trust - funds for general running costs.

CRH Charitable Trust - funds towards the cost of 100 lessons for people with learning disabilities in Manchester.

Zochonis Charitable Trust -funds towards activities at Chill Factore, Manchester and Rossendale Ski Slope.

Postcode Neighbourhood Trust - funds towards costs of delivering lessons in Manchester.

Eveson Trust - funds towards costs of delivering lessons in Tamworth, but specifically for residents of certain areas in West Midlands, Worcestershire, Herefordshire.

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

Garfield Weston Foundation - funds for general running costs.

Hugh Fraser Foundation - funds towards activities in Glasgow.

Shanley Foundation - funds for lessons at Hemel Hempstead.

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

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

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

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

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

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

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

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

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

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

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

Notes to the Financial Statements for the year ended 31 March 2025

19. Fund Transfers

	Unrestricted Funds £	Restricted Funds £	Total Funds £
1 - From Hemel Equipment Storage to Restricted Assets	-	(2,599)	(2,599)
1 - From Hemel Equipment Storage to Restricted Assets	-	2,599	2,599
	-	-	-

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

20. Company Limited by Guarantee

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

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

	Total 2025 £	Total 2024 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(9,767)	(27,596)
Adjustments for:		
Depreciation charges	17,511	21,447
Decrease in stock	20	(135)
Decrease/(increase) in debtors	10,803	(9,901)
(Decrease)/Increase in creditors	(57,902)	41,297
Bank interest receivable	(479)	(707)
(Gain)/Loss on disposal of tangible fixed assets	-	905
Net cash provided by operating activities	(39,814)	25,310

22. Analysis of changes in net debt

	Total 2024 £	Cash flows £	Total 2025 £
Long-term borrowings	34,551	(10,281)	24,270
Total liabilities	34,551	(10,281)	24,270
Cash and cash equivalents	186,579	(52,216)	134,363
Total net debt	221,130	(62,497)	158,633

23. FRC Ethical Standard - Provisions available for small entities

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

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

Notes to the Financial Statements for the year ended 31 March 2025

24. Support Costs	Fundraising 2025	Delivery 2025	Total 2025 £	Delivery 2024	Total 2024
Premises costs	331	669	1,000	1,401	1,401
Heat and light	1,474	2,975	4,449	2,914	2,914
Motor and travel costs	710	1,434	2,144	1,988	1,988
Postage and stationery	77	155	232	203	203
Telephone and computer costs	5,538	11,175	16,713	17,351	17,351
Equipment hire	-	-	-	632	632
Maintenance	41	84	125	-	-
General expenses	132	266	398	829	829
Bank charges and interest	2,374	4,791	7,165	6,469	6,469
Staff costs	28,696	57,909	86,605	92,804	92,804
Training	-	-	-	-	-
Professional fees	8,857	17,874	26,731	29,944	29,944
Depreciation	-	-	-	10,542	10,542
Insurance and other costs	6,555	13,227	19,782	24,579	24,579
	54,785	110,559	165,344	189,656	189,656

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

25. Commitment under Operating Leases

	Total 2025 £	Total 2024 £
Operating leases expire within one year	-	-
Operating leases expire within two to five years	4,000	-

At 31 March 2025 the company had commitments under operating leases as set out above.