



DISABILITY SNOWSPORT UK

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2008

A company limited by guarantee
Company No: 1681335
Charity No: 287106

*Uphill Ski Club of Great Britain – known as
Disability Snowsport UK – Report and Accounts for the Year to 31 May
2008*

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Our Vision and Mission and Objectives

Our vision

We have a clear vision: skiers and boarders with a disability should be able to ski or board alongside the able bodied as equals at all snowsports facilities and resorts.

- We work with all ages and all disabilities using specially trained instructors and volunteers.
- We believe that anyone with some degree of mobility can ski or board with our help and encouragement, and that snowsport is the perfect medium for anybody to use to get fit, especially people with disabilities
- We believe that the opportunity for “taking part” is essential for our therapeutic and social development and should be available regardless of disability.

Our objects, as formally agreed with the Charity Commission, are 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.

Our mission

To provide opportunities for people with disabilities to take part in snowsports, to help improve their enjoyment and standard of performance at a level of their choice, and to help transfer the benefit that they gain from taking part to their everyday life.

Our strategic objectives

International programmes	To be the leading provider of international activities for people affected by a disability who wish to experience snowsports.
Regional activities in the UK	To develop and expand a network for local provision, based at artificial ski centres throughout England, Scotland and Wales.
Performance development	To provide the performance pathway for disabled athletes wishing to progress within a competitive snowsport arena
Support and information	To be the leading provider of authoritative information to people affected by a disability who wish to experience snowsports.
Awareness	To become an effective campaigning organisation

“The Skier’s and Boarder’s Charity”

We are seeking to establish ourselves under the brand “the Skier’s and Boarder’s charity”. We believe that we have a natural constituency – skiers and boarders – who inherently support the work that we do. We want the whole of the skiing community to share in our vision, to identify with our work and support us as we seek to provide greater participation.

Our Activities

Overview

In our Trustees report last year, we said that we would continue with our core activities. Details of what we have achieved in each of the main areas of our activities are included in the sections below – and there are also reports in our yearbook, which is obtainable on request from our office in Cairngorm. A summary of our achievements against the plans that we described in last year’s report is as follows:

Plan described in 2006/7 report	Accomplishment
1. Gradually increase the number of overseas activity weeks, and support independently run trips.	See section 1 below which describes the programme. No increase in central programmes, but supported independently run trips this year.
2. Expand the activity of our ski schools by replicating the model from Northern England	Great success in expanding into Chill Factor [®] and also the central belt in Scotland. See section 2 below.
3. Build the efforts of the British Disabled Ski team towards the Vancouver Paralympics in 2010.	The British Disabled Ski Team has achieved impressive results, and the infrastructure for 2010 and beyond has been improved. See section 4 below
4. Strengthen our links with continental resorts and pilot the use of equipment and skilled instructors in those resorts.	Links with the established resorts of Villars and Andorra are still strong and we have launched pilots in Verbier and Meribel. See section 5 below
5. Continue to run courses for helpers, and provide for volunteers in local DSUK groups.	We ran helper training in Zermatt and have run a full programme of training for volunteers in local groups. See section 6 below.
6. Work closely with the newly formed local groups of DSUK	We now have a thriving network of local Disability Snowsport groups. See section 8 below
7. Promote the brand “the Skier’s and Boarder’s charity”	We use “Disability Snowsport UK – the skier’s and boarder’s charity” consistently after changing our Memorandum of Association. We have produced and used promotional literature to support this, staged events where we have popularised the new brand, and revamped our website.
8. Get closer to our goal of having reserves sufficient to meet 6 summer months’ costs	We have sustained the improvement we made last year in our unrestricted reserves, which now stand at £103,899 – see “Financial Review” below

1. Overseas activity weeks

Our overseas activity weeks are one of the most visible ways in which the Charity fulfils its objects. Since they involve taking groups skiing and boarding, they are expensive to mount.

We ran a total of 8 weeks in the 2008 winter season with a total of 56 adaptive skiers and supported 31 skiers on independent trips – a total of 87 skiers (2007 – 69). 10 of the skiers on the centrally run weeks (18%) had not been with us before.

Each group is accompanied by a team of volunteers and instructors. In 2008, 119 volunteer helpers took part in our activity weeks. On the centrally run weeks, 20 of were new to us 33% of the total (2007 - 27.7%). We actively seek new helpers.

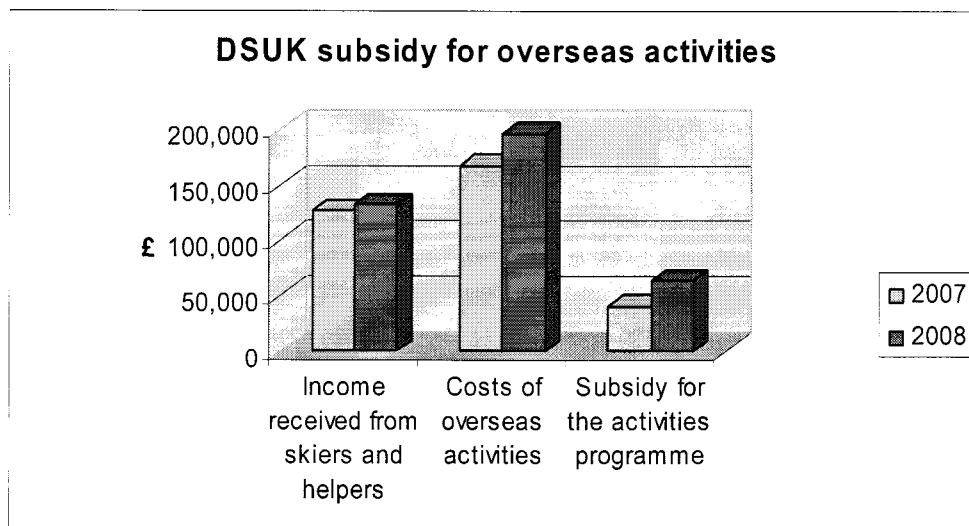
Our Activities (continued)

	2008	2007
Number of centrally run activity weeks	8	9
Independent activity weeks supported	2	0
Adaptive skier participants	87	69

Disability Snowsport's commitment to equality of opportunity means that we incur costs in mounting the overseas activity programme. Skiers and boarders with disabilities need more support on the mountain in terms of equipment and help. We charge a price for each participant that reflects the full cost in terms of travel, accommodation, lift passes, equipment, and the administration that is involved. But we subsidise the costs of getting instructors and specially adapted equipment to the resorts where we operate. We also offer subsidies of up to 60% to the helpers who accompany the trips, although we encourage them only to take the subsidy if it is absolutely necessary for them to take part.

In 2006/7, we had deliberately set out to reduce the overall cost of subsidising the activity programme because it was unsustainable. We offered fewer activity weeks to ensure that all would be booked quickly (improving cash flow) and that we would be able to find all the instructors and helpers we needed. We also increased the prices to reflect the true administration cost of the holidays.

In 2007/8, we experienced some of the cost increases that have affected the rest of the snowsports industry, and benefited slightly less from finding instructors and helpers who accompanied trips without taking a subsidy. Even though we filled the places on our trips, the net cost to DSUK of providing overseas activities increased from £41,008 in 2007 to £64,705 this year.



Our Activities (continued)

In 2008, we took groups to familiar resorts including Breckenridge, Villars, Niederau, Morzine and Andorra. We also took a group to Åre in Sweden.

“DSUK has a positive attitude towards disability and rather than seeing it as an obstacle, it celebrates it in the most honest and non-patronising way so that each person’s talents shine through. There is a great camaraderie and it has been a life changing experience for Zelda and a life-enhancing one for her parents”

Parents from the Andorra party, March

Our plans for 2008/9

In 2009, we plan to return to most of the resorts we used in 2008.

We expect to continue to support trips run independently by local groups of DSUK. From a financial point of view, we are concerned about the increasing costs that our skiers face. Adaptive skiers on our trips need a greater level of support in terms of equipment and instruction than their able bodied peers and the costs of providing that continue to increase. In 2008/9 we will subsidise the skiers on our trips further in an attempt to remove some of the excess costs that our skiers will otherwise face.

2. Adaptive snowsports schools in Scotland and the north of England

	2008	2007
Lessons provided in Scotland	90	128

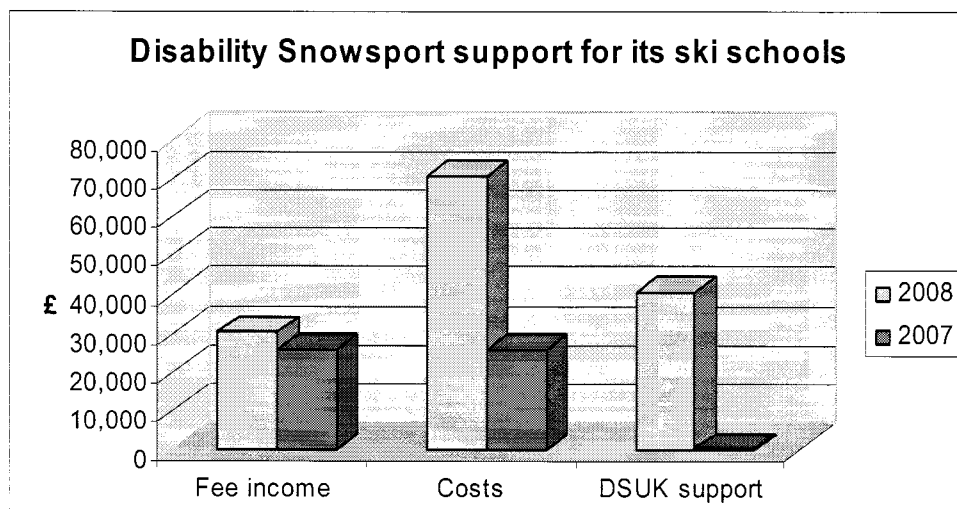
With our permanent base at Cairngorm and access to part of a building at the Lecht ski area, we are well placed to deliver adaptive lessons in the north east of Scotland. Once again, though, Scotland suffered a difficult ski season. Excessive wind, ice or slush forced the cancellation of 77 lessons. March and April were our happiest months.

Elsewhere, we are better placed as we use artificial slopes – In the North of England, we use artificial snow at Xscape in Castleford, a dry slope at Rossendale and, since late 2007, have operated from Chill Factor^e at Manchester. Here, Dominik Jonas has continued his good work. We offer adaptive skiing on assigned days so that people can get used to regular sessions. An hour’s private lesson on artificial snow costs £35; on the outdoor slope, it costs £25.

Since late 2007, we have replicated the model that we use in Northern England to cover Scotland’s central belt. Our adaptive instructor James Cuffin operates from Xscape at Braehead, and dry slopes at Bearsden and Hillend. This expansion to our work has been made possible by grant funding from the Big Lottery Fund.

Consistent with this increase in provision, in 2008 Disability Snowsport provided more financial support for its ski schools. The deficit caused by costs in excess of fee income was £40,433 (2007 £9,050)

Our Activities (continued)



Our plans for 2008/9

We intend to continue our work in north east Scotland, the North of England, and the central belt of Scotland. We have shown that we have a model that can be replicated.

Our priorities are to make sure that we can run sustainable programmes, and to explore the opportunities to replicate the model in more parts of England and Wales as artificial snow slopes spread more widely.

3. Schools and youth programmes

Thanks to the generous support of Children in Need, as well as other supporters, we have continued to run programmes to support schools and youth groups at artificial slopes in Northern England and on snow in Scotland during the season. The tuition includes groups ranging between 4 – 24 skiers, as well as some individual sessions, and incorporates bi-ski, mono-ski and stand up (skiing and snowboarding) lessons.

The total cost of our Schools and Youth programme in 2008 was £45,221 (2007 - £61,335). The costs include salary costs of staff members dedicated to this work, the costs to provide equipment and time on slopes, and travel costs. In large part, these costs have been met by the support of one principal and many other donors. The loss of one large donor has forced us to trim our schools and youth activities – and we are preparing for the loss of the other major donor in 2008/9.

The cost of an hour's lesson with our instructor is £15.

Our Activities (continued)

Once again, some of the groups who take part in our programme organised their own ski trips abroad, accompanied by our other adaptive instructors. Some of these groups are predominantly made up of skiers who need our support. Others are mainstream schools that are determined to include skiers with disabilities. In total, we sent instructors with five groups (2007 – four).

“The tuition was perfect for her in terms of concepts and language – and at building her confidence. A new world has opened up for Claire. DSUK oozes with positive people.”

Parents of pupil from Impington College trip

Our plans for 2008/9

We have been supported generously over some years in running the Schools and Youth programme by BBC Children in Need (nationally) and, earlier, by the Peter Harrison Foundation in the north of England. But that funding runs out in 2008 and we will have to cease the particular support for Schools and Youth groups unless new funding appears. We will continue to offer opportunities for young people at our adaptive ski schools – but with fewer subsidies than we have been able to offer in the past.

4. Competition and the British Disabled Ski Team

Disability Snowsport seeks to provide a pathway so that talented disabled skiers can become involved with competition. The pinnacle of this is the British Disabled Ski Team. Members of BDST may get to compete in the Paralympics, and their focus is on the next Games in Vancouver in 2010.

After a successful year in 2006/7, the BDST have gone from strength to strength, and have now moved into the top 10 rankings in the European Cup. Individual athletes achieved no less than 48 podium positions (2006/7 – 14) and a further 37 places in the top 10 (2006/7 – 16).

This level of athlete success results from the identification of a talented pool of people who then work hard and get the right sort of support and preparation – just as in any other field of elite sport.

The identification of talent – beyond the squad who already compete internationally – is now in the hands of a development group whose job it is to bring on the next generation of competitors.

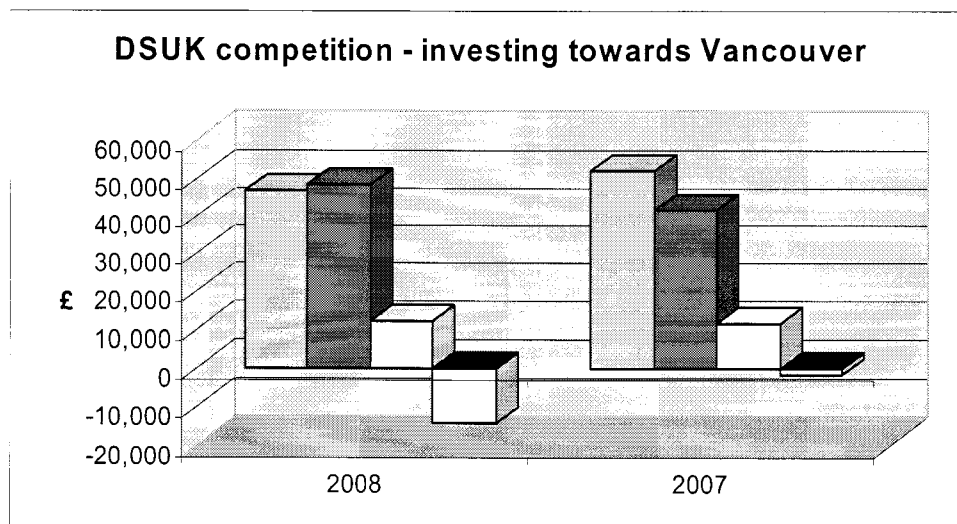
Of the existing race squads, some athletes receive financial support through the Talented Athlete Sponsorship Scheme (TASS), enabling them to devote more of their time and effort to training. Disability Snowsport, as the governing body of the BDST, channels this money to the athletes but acts purely as an intermediary. We also receive funding from UK Sport that enables us to pay Head Coach Jane Stevens for

part of the season. Much of the rest of the support for the team, and the entirety of the team management, come from volunteers.

Our Activities (continued)

As last year, we have received donations during 2007/8 from a number of individuals, companies and other large organisations. Many supporters sponsored race team members in the Great North run, among other things. The funds raised to support the team have gone some way to meeting the costs of training and competing through the winter.

Two DSUK Trustees continue to be involved with the direction and management of BDST - Jeremy Wood as Performance Director and Robbie Young as Technical Director, whilst the Development Director Dave Chugg is also a former trustee. A fuller account of the BDST's performance is included in our yearbook and on the dedicated website <http://britishdisabledskiteam.co.uk>



Our plans for 2008/9

With the focus on planning for the next Paralympics in 2010 in Vancouver, we are determined to provide an appropriate level of support for the athletes. We aim to provide more opportunities to train – extending the season by running more camps and, ideally, training in the Southern Hemisphere; and to provide a wider range of support – going beyond coaching to include areas such as strength and conditioning, and psychology. The provision of such support depends on us gaining the necessary level of funding.

We expect to see more impressive performances from the race squad throughout 2008/9, and to make strides in building the development squad.

Our Activities (continued)

5. Support for the development of adaptive facilities in continental Europe

We have continued to enhance our relationships in Andorra, where we ran popularly acclaimed activity weeks; and Villars, which welcomed us for the fourth time as participants in their Formula Charity 24 hour race and where we also ran activity weeks.

Our intent is to co-operate with like-minded organisations in other European countries, and to establish links in a small number of resorts such that the profile of adaptive skiing will be raised, and facilities for adaptive skiers will be at a reliably high standard. Relationships with resorts like Villars and Andorra are critical to this. In 2006, we were principal beneficiaries from the Formula Charity 24 hour race and we will continue to see Villars as a prime location in which to organise future activity.

In 2007/8, we have also built links with ski schools in Verbier so that the services there will be better aligned for adaptive skiers. We maintain a strong presence, through the BDST, at Meribel when the British Championships take place.

Our plans for 2008/9

We will further strengthen our position in known resorts where we run activity weeks.

We also aim to pilot schemes by providing skills and equipment to operators in other well-known resorts – such as Zermatt, Morzine and Courchevel - to improve the provision of facilities there for disabled skiers.

6. Training for instructors, volunteers and ski centre staff

We ran a Helper Training week prior to the 2007/8 season in Zermatt, and further training in Andorra at the end of the season. The cost of this training in 2008 was £24,329 (2007 - £26,234). Our income was £5,044 (2007 - £6,210).

Alongside the important training on snow, we also overhauled the system of training volunteers who help on artificial slopes in the UK. An enormous amount of training has been delivered within local groups - and included within the costs of local groups (see section 8 below). The training has been based around a logbook and should ensure that volunteers have adequate knowledge of adaptive equipment and use each piece correctly. The logbook stays with the individual volunteer and is a working document to be used and updated at each session.

Our plans for 2008/9

We plan to run Helper Training course in Zermatt in November and hope to repeat it with a week in April at the end of the season in Andorra.

We will continue to deliver volunteer training with local DSUK groups through 2008/9.

Now that we have adaptive instructors based at artificial slopes in Scotland and northern England, we are expecting them to provide training for locally based ski centre staff.

Our Activities (continued)

7. Advice for members and the wider community

Disability Snowsport sets out to be there for its members, including keeping in contact through the production of newsletters and via the website. With the inclusion of members who were formerly members of the British Ski Club for the Disabled (BSCD) this role has increased.

We also handle a range of enquiries from members and prospective members about getting started with adaptive skiing, where to go in the UK and elsewhere, and what sort of equipment to use.

As DSUK establishes itself as the charity for adaptive skiing, we expect our role as a source of information to increase, as will our ability to make our voice heard.

We put considerable time into updating our website www.disabilitysnowsport.org.uk in 2008 - it receives around 400,000 hits annually.

Our plans for 2008/9

As we further establish ourselves, we need and expect to increase the range of support we provide.

8. National availability and a network of local groups

2007/8 has been the first year in which we have seen the full effect of including a large number of local groups. In last years report, we looked forward to working more closely with groups who have, until now, been part of Scotland's Alternative Skiers and The British Ski Club for the Disabled (BSCD). Those groups – and their individual members – are now part of DSUK.

The effect of this change can be seen in two ways – both the impact on the central operations of the Charity, where our National Coordinator has had a larger role – and the activities of the local groups themselves.

Our National Coordinator, Sophie Woods, is there to support and encourage the local groups, to expand geographic coverage, and to enable local programmes to achieve their full potential. She has also been the bridge between the local groups and expert trainers. In 2007/8 we ran extensive training sessions at local groups. Sophie's work, and the training, cost £40,335 in 2007/8, up from £17,070 last year.

In 2007/8, The British Ski Club for the Disabled (BSCD) ceased to exist. On cessation, it granted £36,892 to DSUK. This was a restricted grant, the purpose of which is to enable the training of individuals and groups who are now in DSUK, but who come from the former BSCD network. We have sought advice from the people who were members of the Executive of the BSCD on the spending of this money.

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The local groups have operated for many years at artificial ski slopes around the country, offering the opportunity for skiers to join regular sessions under the guidance of teams of volunteer helpers and instructors. Each of the groups maintains its own bank account and financial records – and 2007/8 is the first time in which DSUK overall has included the income and expenditure from local groups in its accounts.

Our Activities (continued)

The significance of local group activity in financial terms can be seen from the fact that they raised £80,295 in income and recorded expenditure of £60,557. Much of this income and expenditure relates to the running of regular sessions at the slopes where our local groups are based.

Our plans for 2008/9

We will continue to work closely with the local groups, to provide them with the service that they need, and to help expand activity around the country.

Governance and management of Disability Snowsport

How Disability Snowsport UK is managed

We are a UK-registered charity, regulated by the Charity Commission for England and Wales. DSUK is constituted as a company limited by guarantee. The organisation is bound by its Memorandum and Articles of Association, copies of which are available on request, and which were updated this year.

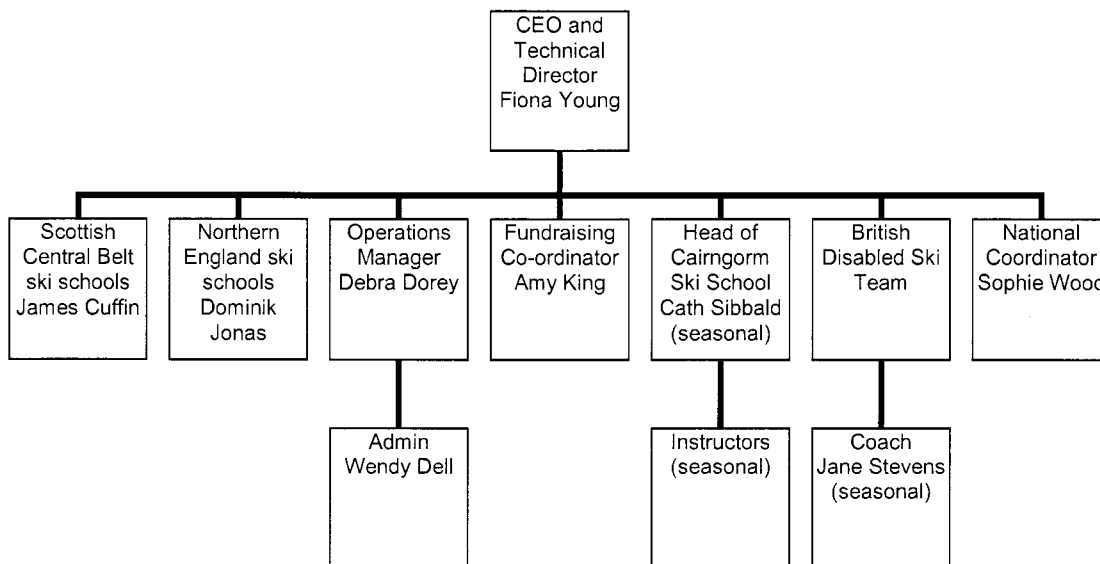
DSUK has a board of trustees, a small core of staff members, and depends on large numbers of volunteers to deliver its activities alongside the professional staff.

The staff and trustees have long experience of involvement with the Charity, in some cases stretching over 20 years.

DSUK's current strategy "Capturing the experience 2007-2012" is available on our website. From this – and from previous strategy documents – operating plans are developed that guide what the charity does. The financial budget is prepared alongside the plans, and the plans and budget form a basis against which management reports monthly to the Trustees. The Chief Executive, Fiona Young, holds executive responsibility for implementing the policies and strategies approved by the board.

DSUK has a permanent office at its dedicated adaptive ski school at Cairngorm, where some of our staff, including the CEO, are based. Most of our other staff have been based at Chill Factor^e near Manchester since January 2008. We are very grateful to the owners and management of Chill Factor^e for making us so welcome.

Our staff



The Disability Snowsport team is led by Fiona Young, who combines the roles of CEO and Technical Director. Fiona has been involved with DSUK for around 20 years. She teaches the courses that the British Association for Snowsports Instructors (BASI) provides for those wishing to gain competence to instruct disabled skiers; and she sits on the BASI Board as the Director responsible for its activity in adaptive snowsports.

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The people we hire to work with our disabled skiers and boarders – whether for the winter season or a longer basis – are required to have the BASI qualification to teach the disabled.

With all of our people, we look both for the professional skills that will enable them to do their job, and also a fitness for the organisation: the competencies that we expect them to have include an empathy for disabled people and an appreciation of what our programmes can do for participants.

As well as the paid staff shown on the organisation chart above, Susan Harrison has acted as an Ambassador for DSUK throughout 2007/8

Our Trustees and their responsibilities

The trustees listed on page 21 are directors of the company and trustees of the charity.

The following changes took place to the trustees during the year:

Mr C Gosland	deceased: January 2008
Mr S West	appointed : 29 March 2008
Lt Col F Hargreaves	appointed : 29 March 2008
Mr D Brind	appointed : 29 March 2008

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.

The trustees meet periodically during the year as a group, and many are involved – alongside their trustee role - as volunteers in different aspects of the organisation. A Trustee Advisory Committee reviews upcoming agendas for the Board and plans the Board's work.

Our Board members bring valuable experience to the organisation:

Professor Elizabeth (Lisa) Hall, the Chairman, has been involved with the Charity since 1979 and a Trustee since 1985. She has 'grown up with disability' and has special interest in communication with people with learning difficulties. Her sister is a skiing member of DSUK and participated in the Special Olympics in 1993. Lisa is a Fellow of the Royal Society of Chemistry and Queens' College, Cambridge and brings an expertise in innovation, entrepreneurship and project management to the Board of Trustees. She serves on several professional bodies, grant giving bodies and Trust Funds and is on the advisory board of a number of high tech international companies.

Robbie Young, the vice chair, has been involved since the second year of the Uphill Ski Club 30 years ago. He has continued to be actively involved following the development of DSUK. He sits on the race management group as technical director. Robbie has worked for the sports company Salomon for the past 25 years.

Paul Masters, the Treasurer, has been involved with DSUK since 2001 and is a Chartered Accountant. He is also a Trustee of two other charities – Mango (Management Accounting for NGOs), of which he is Chair, and Link Community

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Development, of which he is Treasurer. Paul is a partner in Metafore Partners, a behaviour alignment consultancy

Jeremy Wood, a Bi-lateral Amputee, active supporter of DSUK since 1998 and Trustee since 2003 is an Associate of the Chartered Institute of Bankers and a career Banker of some 30 years. He became Performance Director of the British Disabled Ski Team, following its integration with DSUK in 2004, is Treasurer for his local swimming club and maintains close links with the charity's sporting partners UK Sport and the British Paralympic Association.

John Currie has been volunteering for DSUK on overseas activity weeks since 2000 and has been a Trustee since 2006. A Member of the Chartered Institute of Bankers in Scotland, he has been with Bank of Scotland Corporate for almost 20 years. His main professional experience is in Operational management and Corporate Finance.

Joe Broussard joined the Trustees as the Chairman of Scotland's Alternatives Skiers to help smooth the process by which that group joined Disability Snowsport UK. He is a disabled skier (bi-ski) and enjoys skiing with his family. He is a retired Head Teacher of a special residential school. He continues to be involved as Chairman of the newly established Disability Snowsport UK local club – Disability Snowsport Scotland.

Steven West is an engineer by trade and co-runs his own engineering firm. He has been skiing since the age of six and started skiing with the BSCD at Tamworth in 2002. His involvement grew during the next few years, taking over as slope organiser during 2007. He has skied as a helper on DSUK and BSCD activity weeks since 2005 and attended his first activity week as a BASI Adaptive Instructor in March 2008. Currently Steven attends Tamworth, Castleford and Milton Keynes sessions each month as a volunteer adaptive instructor.

Lieutenant Colonel Fred Hargreaves has been in the British Army since the age of 16. He is a keen skier and mountaineer and has recently introduced Adaptive Skiing to the military, providing opportunity for wounded Service personnel to participate in outdoor activities to regain an element of their active lives. Additionally, he has driven the creation of "Battle Back" – a Defence initiative to improve the aftercare of their wounded through provision and co-ordination of numerous adaptive sports and adventurous pursuits. A BASI Adaptive Instructor, he helps out at Aldershot and Milton Keynes monthly adaptive ski sessions.

Don Brind is a retired journalist who worked for 20 years at the BBC. He was also a Labour Party press officer in the run up to the 2001 General Election. He first became involved with the then Uphill Ski Club in the early 1980s. He has been a helper on activity weeks to Niederau, Villars, Soldeu and Breckenridge and recently began helping at the Bromley ski slope local group. His role at DSUK has included helping with publicity material and the production of videos.

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

During 2007/8, Frame Kennedy and Forrest were appointed to take over the audit from Peter Munro & Company, and they will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

Risk management

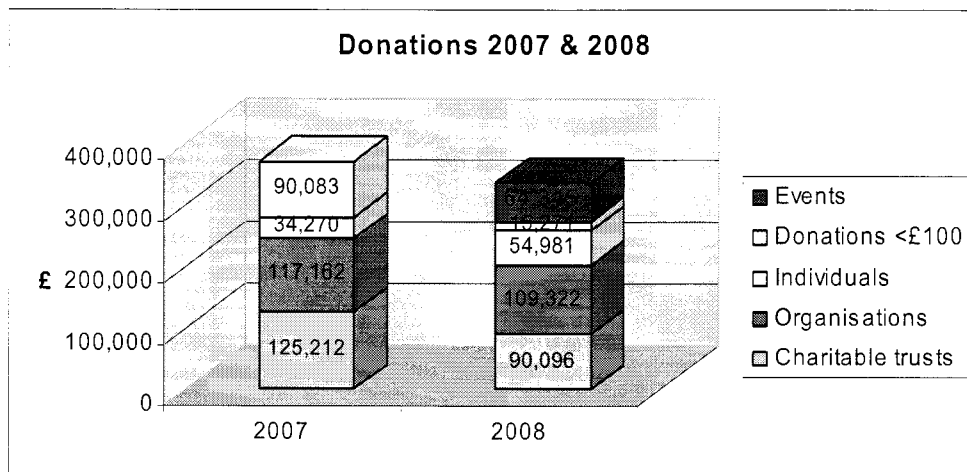
The Trustees have identified the main risks facing the charity in three categories: financial risk, reputation risk and operational risks. These risks are mitigated by the management team following strategies, plans and policies approved by the board. The Board receives regular financial reports and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

Fundraising

The year to 31 May 2008 was another good one for fundraising. Although we lost a fundraiser in August 2007 and operated without a replacement for some months, our income only fell from £366,726 last year to £336,023, a drop of 8%.

Our organisation cannot function without acts of generosity from individual donors, and consistent support from many organisations including charitable trusts, sports and community bodies, and companies. We thank you sincerely – especially for seeing us through a year when the lack of fundraising staff could have hit us badly.

The diagram below shows the sources of our fundraising income in 2007-8.



For the first time, we have shown a separate source of fundraised income – events. This is because events are increasingly important to us. In previous years, much of the income from events would have been included with donations of up to £100. That was true in 2006/7 were received at events – although we do not have the exact split for that year.

An indication of the importance of events – and the ability to collect through large numbers of people - is the London Santa Run. We first held the event in 2006. Last year it brought in over £24,000 and we have higher hopes in the future. The Santa Run provided an opportunity for 1700 individuals to run, and collect sponsorship, for DSUK. We are grateful for the professional support of Mike Gratton and 2:09 events in helping us to make this happen – and hugely grateful to the runners who took part.

Individual supporters have also taken part in famous events – such as the London marathon – while others have designed their own challenges, such as cycling round much of the world.

Individual donations of over £100 are rarer than those under £100. But some 100 different people contributed £100 or more – and their efforts aggregated to nearly £55,000. We are very appreciative of all these major donations, which included some in memoriam, and have included the names of many donors in our yearbook.

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Given that we had no paid fundraiser for much of the year, we are pleased that the support from organisations held up so well – at £109,000, compared with £117,000 last year. This is an area in which Susan Harrison was most active as an ambassador for the Charity. We receive valuable donations in kind from some organisations – and, again, have acknowledged much of this support in our yearbook. One exceptional item included under “organisations” is the £36,892 passed on from BSCD on its cessation (referred to in “local groups” on page 11).

The support we receive from Charitable Trusts and Foundations has been critical since the inception of the Charity. The level of support in 2007 was probably impacted by the fact that we did not have a fundraiser to approach Trusts and Foundations for much of the year. Our income fell from £125,212 in 2007 to £90,096, a fall of 20%.

We know that some trusts and foundations will be unable to continue their support beyond 2008 and thank them for all they have contributed to make our activities possible. We have recorded our appreciation of all of the Trusts that support us in our yearbook by name.

An important aspect of fundraising for any charity is the mix of restricted and unrestricted funds. Restricted funds can only be spent in a way that has been prescribed by the donor (of course, these are likely to coincide with priorities of the Charity); while unrestricted funds can be spent at our discretion. In 2007/8, our restricted donations remained almost constant at £163,463 (2007 - £163,974). Unrestricted donations fell from £205,817 in 2007 to £171,560 this year.

Our plans for 2008/9

During 2008/9, we expect to repeat successful fundraising activity. We hope to benefit from having fundraising staff in place for the whole year, and to see an increase in income from trusts.

We plan to support our local groups in their fundraising activity – and to make it easier for our members to fundraise by making available fundraising packs to them.

We will also make use of the services of Susan Harrison, an ambassador for DSUK, to develop relationships with individual donors and companies.

Financial Review

Year to 31 May 2008

This year we have managed to achieve a surplus of £12,356 (2007 £90,196).

Excluding the activity that took place entirely within our local groups, our income was £524,363 (down 3% from £544,180 in 2007), and expenditure – including fundraising costs - was £531,745 (up 17% from £453,984). Our local groups collected £19,738 more than they spent.

Our audit report this year – the first year in which we have included local groups - includes a qualification on the grounds of limitation of audit scope: the auditors have not been able to examine all records relevant to local groups.

The main categories of our income – excluding local groups to enable better comparison with 2006/7 - are highlighted in the table below:

	2008 £	2007 £
Donations	336,023	366,726
Fee income from charitable activity	182,837	173,459
Other income	5,503	3,995
Total	£524,363	£544,180

Income went down by 3% overall – a result of our poorer fundraising performance in 2007/8 and an increase of 7% in fee income – the charges we make to people who participate in our activities.

We entered the year with a balance of unrestricted reserves of £94,984 after and fantastic financial performance in 2006/7. Unrestricted reserves are our “free” reserves, to do with as we will. Our goal was to increase reserves to our target level (6 months of out of season overheads) but we were thwarted and had a year in which we roughly broke even.

Our fundraising income went down – but total income was still £524,363. Total expenditure was £531,745 – an increase of 17% on last year’s figure of £453,984.

The main areas in which expenditure went up were ski schools, local group support, and overseas activities.

- We now operate three adaptive ski schools – Cairngorm and the central belt in Scotland; and the North of England. Our expansion to these centres, with the ensuing staff costs, has caused expenditure on ski schools to increase from £31,954 to £70,748.
- With the cessation of BSCD, we have expanded our work in encouraging local group activity, seeking to establish facilities where the disabled might participate in snowsports all round the country. Our expenditure in this area grew from £17,070 last year to £40,335 – principally as a result of the training provided to the groups but also as a result of more central support.
- The overseas activities programme was affected by the same cost pressure felt by other winter sports operators.

We kept our administrative costs under tight control – support costs were £35,826 (2006/7 - £38,069), and governance costs £7,238 (2006/7 - £7,330).

Reserves

We need reserves of unrestricted funds in order to undertake projects at short notice, and to cover the administration, fundraising and support costs without which the charity could not function.

Financial Review (continued)

The Trustees' goal is to have unrestricted reserves at a level that would cover 6 months out of season running costs. That would require a level of approximately £125,000. As a result of this year's activity, our unrestricted reserves stand at £100,776 and our total reserves are £406,545. We have not yet reached our reserves goal but we are pleased to have achieved the current level after many years of deficits.

Our total reserves at the year end comprise three elements (and the box below explains how these different elements arise):

- 1) Unrestricted reserves that are held as cash. These are the result of generous donations and tight financial stewardship during the year. As noted above, we need these reserves as a safety net and to allow us to undertake projects at our discretion. These amount to £100,776.
- 2) Restricted reserves that are held as cash. Some beneficiaries give us money to support particular projects that are partly completed at the year end. The cash we hold we be used exclusively for those projects in the future. We cannot use the cash for any other purposes. These amount to £114,275 (2007- £72,453)
- 3) Restricted reserves that are not held as cash. Generous supporters of DSUK contributed tens of thousands of pounds to enable us to establish our permanent centre in Cairngorm, and other supporters have enabled us to buy ski equipment, office equipment and vehicles. Although that money was spent when we bought the assets, we show, in reserves, an amount equivalent to the remaining value of the assets. These amount to £191,494 (2007 - £185,838)

Reserves – an illustration of the different types

Situation 1 We are given £10,000 from donations at the Santa Run. We can use this money at our discretion ("unrestricted") and, if we have made a surplus at the end of the year, the cash could still be in the bank and we may be showing a balance of unrestricted reserves.

Situation 2 We are given £10,000 from the Peter Harrison Foundation to support our work on Schools and Youth. This is "restricted" because the donor has specified what the money must be spent on. We spend it all in the year on the cost of providing lessons to young people. Nothing of the donation is left in the bank, and there are no reserves associated with the donation.

Situation 3 We are given £5,328 by the Primary Club to support Blind skiing – a restricted donation. The programme has not been completed at 31 May. We have £5,328 in the bank – and will show £5,328 of restricted reserves. We cannot use the cash for any purpose other than blind skiing.

Situation 4 We were given £10,000 five years ago as part of the programme to establish our centre in Cairngorm – a restricted donation as there was a specified purpose. The money was spent, along with other donations, that year. Nothing is left in the bank. But, in line with normal accounting treatments, we show the building that we bought in our accounts. Initially, we would have shown £10,000 as part of the building cost (A "tangible asset" in the Balance Sheet in accounting language), and £10,000 in restricted reserves, even though the money had been spent. We make a yearly charge to reflect the depreciation of the building of 5%.

Each year, the value of the asset is reduced by 5%, or £500, and the amount shown in reserves goes down by the same amount. So, of the £10,000, £7,500 is left after 5 years. With buildings, we will still be showing a small amount in restricted reserves until 20 years after the donation was received, but clearly there is no cash left.

Our reserves are held in high interest 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. We contract in financial support services from an accounting professional in Scotland.

Volunteers

Volunteers contribute hugely to most aspects of DSUK activity.

- In our local groups, we benefit from volunteer instructors, helpers and organisers, many of whom commit their time very regularly at slope sessions throughout the year
- Our overseas activity weeks include volunteer helpers, each of whom gives at least a week to participate, and also a number of instructors who volunteer their services
- The British Disabled Ski Team, although it has a paid coach, has a volunteer management team who provide their time all year off the slopes and, in concentrated doses, during the racing season
- DSUK's fundraising efforts are massively reliant on volunteers. We have volunteers who "fly the flag" at events like the ski shows and Warren Miller film evenings alongside our staff; volunteers who help to organise and participate in DSUK fundraising events such as the Santa Run; and individuals who give of their time to set up fundraising events and challenges from which they donate the proceeds to us.
- Our trustees give generously of their time both in formally governing the charity and, more extensively, in promoting and supporting the Charity.

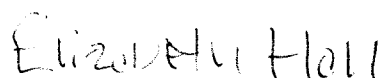
We have not accurately collected data about the number of volunteers or the time that they contribute.

But it is likely that DSUK benefits from volunteer time of a least 10 person years annually to support its charitable activities; and a similar amount in support of its fundraising.

Our plans for 2008/9

We will hope to develop still more contacts with volunteers to support our charitable activities and fundraising efforts. In addition, we will seek to make more use of volunteers in performing administrative tasks for the charity.

Approved by the Board of Directors and Trustees on 20 March 2009 and signed on its behalf.



Professor Elizabeth Hall

Director and Trustee

Legal and Administrative Information

Charity name: The Uphill Ski Club of Great Britain
Known as: Disability Snowsport UK
Charity registration no.: 1681335
Company registration no.: 287106

Registered office: Chill Factor
Trafford Way
Urmston
Manchester
M41 7JA

Auditors: Frame Kennedy & Forrest
Albyn House
37a Union Street
Inverness
Inverness-shire
IV1 1QA

Bank: HSBC, Saffron Walden
The Bank of Scotland, Aviemore

Trustees: Professor E Hall (Chair)
Mr R Young
Mr P Masters (Treasurer)
Mr J Wood
Mr J Currie (Company secretary)
Mr J Broussard
Mr S West
Lt Col F Hargreaves
Mr D Brind

Management: Fiona Young – Chief Executive
Debra Dorey – Operations Manager

Patrons: Lord Moynihan
Lady Joan Bader
Konrad Bartelski
John Craven OBE
Martin Bell
Mike Dixon
Alain Baxter
Graham Bell
Lesley McKenna
Jamie Andrew

Website:

Details of all of the charity's aims, activities and staff are available at
www.disabilitysnowsport.org.uk.

*Uphill Ski Club of Great Britain – known as
Disability Snowsport UK – Report and Accounts for the Year to 31 May
2008*

**Financial Statements
Statement of Financial Activities**

DISABILITY SNOWSPORT UK

Year Ended 31 May 2008

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income					
Donations	(2)	164,463	171,560	336,023	366,726
Other income		-	-	-	1,169
Investment income		5,503	-	5,503	2,826
Incoming resources from charitable activities					
Overseas activities		132,158	-	132,158	126,663
Ski schools		30,315	-	30,315	22,904
Helper training		5,044	-	5,044	6,210
Membership		15,320	-	15,320	17,682
Local DSUK Groups			80,295	80,295	
Total incoming resources		352,803	251,855	604,658	544,180
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	(6)	25,167	26,254	51,421	62,704
Charitable activities					
Overseas activities	(3)	181,314	15,549	196,863	167,671
Ski schools		49,054	21,694	70,748	31,954
Schools and Youth		15,100	30,121	45,221	61,335
Competition		10,402	48,448	58,850	48,053
European development		6,609	6,331	12,940	15,582
Helper training		17,076	7,253	24,329	26,234
Member support		15,522	-	15,522	9,297
National coordination		11,250	29,085	40,335	17,070
Advocacy and policy		8,279	-	8,279	6,754
Local DSUK groups		-	60,557	60,557	-
Governance costs	(5)	7,238	-	7,238	7,330
Total resources expended		347,011	245,291	592,302	453,984
NET INCOMING/(OUTGOING)RESOURCES		5,792	6,564	12,356	90,196
Funds introduced by Local Groups		-	40,914	40,914	-
TOTAL FUNDS BROUGHT FORWARD		94,984	258,291	353,275	263,079
TOTAL FUNDS CARRIED FORWARD		100,776	305,769	406,545	353,275

Financial Statements (continued)

Balance Sheet at 31 May 2008

	Notes	£	2008 £	2007 £
FIXED ASSETS				
Tangible assets	(8)		191,494	<u>185,838</u>
CURRENT ASSETS				
Debtors and prepayments	(9)	24,688		27,498
Cash at bank and in hand		237,127		163,683
			<u>261,815</u>	<u>191,181</u>
CREDITORS: amounts falling due Within one year	(10)	46,764		23,744
			<u>215,051</u>	<u>167,437</u>
NET CURRENT ASSETS				
			<u>£406,545</u>	<u>£353,275</u>
			=====	=====
FUNDS				
Unrestricted income funds			100,776	94,984
Restricted income funds			305,769	258,291
			<u>£406,545</u>	<u>£353,275</u>
	(14)		=====	=====

Approved by the Board of Directors and Trustees on 20 March 2009 and signed on its behalf.



Professor Elizabeth Hall

Director and Trustee



Paul Masters

Director and Trustee

Financial Statements (continued)

Notes forming part of the Financial Statements for the Year

1. Accounting Policies

Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention and include the results of the Charity's operations which are described in the Trustees' report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 1985.

The Charity has taken advantage of the exemption in Financial Reporting Standard for Small Entities (effective January 2007) from the requirement to produce a cash flow statement.

Fund accounting

The Company's income is all provided for the specific objects of the Charity. Funds held by the charity are either restricted funds or unrestricted funds.

Restricted funds are those relating to donations and other income that may only be used for specific purposes – usually as specified by the donor.

Unrestricted funds may be used in accordance with the charitable objects at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Items of equipment are capitalised when they exceed a valuation of £250. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives thus:

Cairngorm base	5% per annum on the straight line basis
Ski store, leasehold	4% per annum on the straight line basis
Ski equipment	25% per annum on the reducing balance
Office equipment and furniture	25% per annum on the reducing balance
Motor vehicles	25% per annum on the reducing balance

Incoming resources

Voluntary income and donations are accounted for as received by the Charity. All other income is accounted for on an accruals basis. No permanent endowments have been received in the period.

Costs of generating funds

Costs of fundraising activity are accounted for on an accruals basis. They are allocated in direct proportion to the income from restricted and unrestricted funds except where specifically precluded by the donor.

Resources expended

All expenditure is accounted for on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs are attributable to more than one activity and have been apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Value added tax

Value added tax is not recoverable by the Charity and as such is included in the relevant costs in the Statement of Financial Activities.

Financial Statements (continued)

Notes forming part of the Financial Statements for the Year

Pension contributions

The company operates a defined contribution pension scheme, the assets of which are held in external funds. Contributions are charged to the statement of financial activities as they become payable.

2. Analysis of restricted income

Restricted grants	2008	2007
S Brooke Fund	5,727	267
Volunteer Support	1,520	8,000
Schools and Youth	34,729	39,353
P Harrison Foundation	0	10,000
Ski equipment	3,500	9,720
Racing Team	46,521	52,011
Motor vehicles	13,003	26,660
HBOS	0	5,000
Helper training	0	4,570
Blind skiers	0	5,328
Chill Factor ^e	5,000	0
Local Groups	44,478	
The Big Lottery Fund	17,082	
	£171,560	£160,909

The purpose of the restricted funds – where this is not clear from the title – is as follows:

Simon Brooke Fund	To support instructors seeking the adaptive qualification
Volunteer Support	Helping meet the costs of some volunteers who help skiers with disabilities
HBOS	To buy ski equipment
Chill Factor ^e	To support our activity at Chill Factor ^e
Local Groups	Received on the cessation of BSCD to provide training
The Big Lottery Fund	Funding our adaptive ski schools in Central Scotland

3. Resources Expended

	Direct costs	Support costs	Total 2008	2007
Overseas activities	186,115	10,748	196,863	167,671
Ski Schools	67,165	3,583	70,748	31,954
Schools and Youth	38,056	7,165	45,221	61,335
Competition	57,058	1,791	58,850	48,053
European development	9,358	3,583	12,940	15,582
Helper training	22,538	1,791	24,329	26,234
Member support	11,940	3,583	15,522	9,297
National coordination	40,335	-	40,335	17,070
Advocacy and policy	8,279	-	8,279	6,754
Local DSUK groups	60,557		60,557	-
Total carried forward	£501,400	£32,243	£533,643	£383,950

Financial Statements (continued)

Notes forming part of the Financial Statements for the Year (continued)

3 Resources Expended (continued)

	Direct Costs	Support Costs	Total 2008	2007
Total brought forward	£501,400	£32,243	£533,643	£383,950
Governance costs (see note 5)	3,655	3,583	£7,238	7,330
Total support costs		£35,826		
Fundraising costs (see note 6)			£51,421	62,704
Total expenditure			£592,302	£453,984

Support costs have been allocated to different areas of charitable activity based on estimates. The most widely used estimate has been for employment costs, where we have allocated costs according to the time spent on each activity.

The operating surplus has been arrived at after charging:

	2008 £	2007 £
Depreciation of tangible assets	25,688	27,404
Auditors remuneration	3,655	3,100

4. Support costs

	2008 £	2007 £
Staff costs	16,451	25,131
Other expenses	19,375	17,168
	£35,826	£42,299

Support costs include all the costs associated with managing the charity which are not directly related to specific charitable activities, to supporting the board of trustees or to meeting the charity's statutory requirements.

5. Governance costs

	2008 £	2007 £
Audit fees	3,655	3,100
Support costs	3,583	4,230
	£7,238	£7,330

Governance costs include all costs directly related to meeting the charity's statutory requirements, including staff time spent supporting the board of trustees. Some staff time was spent on governance but the costs of that time have been included under "support costs" rather than separately under "staff costs".

Financial Statements (continued)

Notes forming part of the Financial Statements for the Year (continued)

6. Fundraising costs

	2008 £	2007 £
Staff costs	25,237	49,801
Direct costs	26,184	12,903
	£51,421	£62,704

7. Trustee and employee information

Two trustees were reimbursed a total of £5,515 in respect of expenses they had incurred in connection with the Charity (2007 – £1,596). No trustee was remunerated. The trustees donated over £5,000 to the charity in the year and, apart from the two instances noted above, bore the cost personally of expenses they incurred.

Employment costs were:	2008 £	2007 £
Salaries	147,058	146,143
Social security	13,461	13,520
Pension costs Pension costs	2,464	2,000
	162,983	£161,633

The highest paid member of staff earned £30,560 during the year to 31 May 2008.
(2007 - £34,542)

The average number of staff employed by the Charity during the period was 7
(2007:7)

Financial Statements (continued)

Notes forming part of the Financial Statements for the Year (continued)

8 Tangible Fixed Assets

	Cairngorm base	Leasehold Ski store	Ski equipment	Office equipment	Motor Vehicles	Local Groups	Total
	£	£	£	£	£	£	£
COST							
At 1 June 2007	115,383	26,802	103,383	13,017	82,325	-	340,910
Additions				591	13,003	23,666	37,260
At 31 May 2008	115,383	26,802	103,383	13,608	95,328	23,666	378,170
DEPRECIATION							
At 1 June 2007	10,153	8,576	79,736	9,714	46,892	-	155,071
Charge for year	5,769	1,072	5,912	826	12,109	5,917	31,605
At 31 May 2008	15,922	9,648	85,648	10,540	59,001	5,917	186,676
NET BOOK VALUE							
At 31 May 2007	105,230	18,226	23,647	3,303	35,433	-	185,838
At 31 May 2008	99,461	17,154	17,735	3,068	36,327	17,749	191,494

9 Debtors

	2008 £	2007 £
Debtors	8,125	2,526
Other debtors	16,133	10,814
Prepayments	430	14,157
	24,688	£27,497

Financial Statements (continued)

Notes forming part of the Financial Statements for the Year (continued)

10 Creditors

	2008 £	2007 £
Trade creditors	20,551	3,322
Social security and other taxes	4,090	-
Accruals	9,824	20,422
Other creditors	12,299	-
	£46,764	£23,744

11 Taxation

No Corporation Tax is payable since, as a registered charity, the company is generally exempt on its income and capital gains provided they are applied for charitable purposes.

12 Company limited by Guarantee

The company is incorporated as a company limited by guarantee, having no share capital. In the event of a winding up of the company, the liability of the members is restricted to a maximum of £1 per member. The average number of members during the year under review was 845 (2007:762).

13 Analysis of fund balances

	Unrestricted income £	Restricted income £	Total £
Tangible fixed assets	0	191,494	191,494
Net current assets	100,776	114,275	215,051
	=====	=====	=====
Net assets as 31 May 2008	100,776	305,769	406,545
	=====	=====	=====

*Uphill Ski Club of Great Britain – known as
Disability Snowsport UK – Report and Accounts for the Year to 31 May
2008*

Financial Statements (continued)

Notes forming part of the Financial Statements for the Year (continued)

14 Analysis of charitable funds

	As at 01 June 2007	Incoming Resources	Outgoing Resources	Funds introduced	Transfers	As at 31 May 2008
Unrestricted funds						
Income funds	94,984	352,803	347,011	-	-	100,776
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds						
Fixed assets	185,838	16,503	35,329	23,666	816	191,494
Schools and Youth	2,781	34,729	33,863	-	-	3,647
Volunteer support	11,183	1,520	343	-	-	12,360
Instructor and helper training	541	-	-	-	-	541
Racing Team	2,639	46,520	60,743	-	-	(11,584)
Simon Brooke fund	9,081	5,727	2,380	-	-	12,428
National coordination	16,173	-	13,362	-	-	2,811
Villars	14,822	-	6,331	-	-	8,491
Others	1,549	-	-	-	(816)	733
Blind skiers	5,328	-	5,328	-	-	-
HBOS	5,000	-	-	-	-	5,000
The Lords Tavern	3,356	-	-	-	-	3,356
Local DSUK Group	-	114,358	70,555	17,248	-	61,051
Central Belt	-	17,082	17,057	-	-	25
Chill Factore	-	5,000	-	-	-	5,000
La Plagne & St Gervais	-	10,416	-	-	-	10,416
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	258,291	251,855	245,291	40,914	-	305,769
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	353,275	604,658	592,302	40,914	-	406,545
	=====	=====	=====	=====	=====	=====

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE UPHILL SKI CLUB OF GREAT BRITAIN

This report is issued in respect of an audit carried out under section 235 of the Companies Act 1985 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the financial statements of The Uphill Ski Club of Great Britain for the year ended 31 May 2008 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the charity's members, as a body, in accordance with Section 235 of the Companies Act 1985, and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of The Uphill Ski Club of Great Britain for the purposes of company law) responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with the financial statements, if the charity has not kept proper accounting records, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed, or if we have not received all the information and explanations we require for our audit.

We read other information contained in the Trustees' Report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

However, the audit evidence available to us was limited as set out below:-

1. We did not receive all accounting records from certain local groups. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding £76,204 of income, £29,605 of funds introduced and £50,094 of expenditure by using other audit procedures.
2. As a result, we were unable to verify all local groups fixed assets of £17,750 and certain local group bank balances of £13,503 at 31 May 2008.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Qualified opinion arising from limitation in audit scope

Except for the financial effects of such adjustments, if any, as might have been determined to be necessary had we been able to satisfy ourselves as to local groups fixed assets, bank and income & expenditure, in our opinion the financial statements:-

- . give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 May 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- . have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006;
- . the information given in the Trustees' Report is consistent with the financial statements.

*Uphill Ski Club of Great Britain – known as
Disability Snowsport UK – Report and Accounts for the Year to 31 May
2008*

In respect solely of the limitation on our work relating to local groups fixed assets,
bank and income & expenditure:-

- . We have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- . We were unable to determine whether proper accounting records had been maintained.

In our opinion the information given in the Trustees' Report is consistent with the financial statements.

Frame Kennedy & Forrest
Registered Auditors
Albyn House
Union Street
Inverness
IV1 1QA

Dated: 20 Dec 2008