

# **DOWN'S SYNDROME SCOTLAND**

**Trustees' Report and Financial Statements**

**For the year ended 31 March 2023**

Scottish Charity Number SC011012

Scottish Company Number SC356717

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**CHARITY INFORMATION**

<b>Trustees</b>	Stuart Macintyre Patricia Jackson James Batchelor Jamie Blackport Aidan McEvoy Rob Molan Andrea Tonner Lucy Pearson Sharon Bandeen Alan Cunningham Katrina Leese Amy Dalrymple Andrea Nolan	Chairperson Vice Chairperson  Treasurer  Resigned 12 August 2022 Resigned 3 November 2022 Resigned 5 December 2022 Appointed 12 April 2023 Appointed 30 May 2023 Appointed 30 May 2023
<b>Company Secretary</b>	Laura Wright Michael Cunningham	Resigned 23 May 2023 Appointed 23 May 2023
<b>Senior Management Team</b>	Eddie McConnell Jo Hughes Laura Wright  Michael Cunningham	Chief Executive Head of Service Development Finance and Resources Manager (until 12 April 2023) Finance and Resources Manager (from 15 May 2023)
<b>Charity registration number</b>	SC011012	
<b>Company registration number</b>	SC356717	
<b>Website</b>	<a href="http://www.dsscotland.org.uk">www.dsscotland.org.uk</a>	
<b>Registered Address</b>	Suite 5.2 Stock Exchange Court 77 Nelson Mandela Place Glasgow G2 1QY	
<b>Auditor</b>	Chiene + Tait LLP (trading as CT) 61 Dublin Street Edinburgh EH3 6NL	
<b>Solicitors</b>	Lindsays WS Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE	
<b>Principal bankers</b>	Royal Bank of Scotland 142-144 Princes Street Edinburgh EH2 4EQ	Charities Aid Foundation 25 Kings Hill Avenue, Kings Hill West Milling, Kent, ME19 4JQ

## **DOWN'S SYNDROME SCOTLAND 2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

### **CHAIRPERSON'S STATEMENT**

I am very pleased to present the Annual Report of Down's Syndrome Scotland for the year ended 31 March 2023.

It has been another year of considerable challenge and success in equal measure. There is much detail in what follows, and I would commend you to delve in and digest. To that extent I will not seek to summarise but rather highlight a number of key points which are of particular significance.

**Delivering at the Front Line:** During the year we implemented the strategic decision not to renew the lease of our offices in Edinburgh. These were vacated and all of our staff are now effectively based at home. In-person meetings are organised with flexibility of location which is often helpful to participants. This is also true of the Board, which during the year, returned to meeting together in the same room. The very substantial savings released from not having the fixed cost of property have allowed us to repurpose that expense more directly to the benefit of our members throughout Scotland.

This has been very timely as we emerge from the pandemic years. The demand for support from families has remained at the high levels established during the pandemic and like many charities we continue to play a pivotal role in supporting Scotland's recovery from the pandemic.

The welcome return to in-person events has gone hand in hand with the important gains we made through making ourselves and our services much more readily available online.

**Finance:** Without a moment of complacency, this is the third consecutive year in which the careful stewardship of our resources has resulted in a financial surplus. This time, a more modest amount – around £30,000. On one analysis, a protection against the worst of inflation eroding the value of our reserves. These remain at a level which allows us to plan for the future with confidence.

We remain deeply grateful for the support which we receive from the Scottish Government and all our other funders and fundraisers. So much of what we are able to do is dependent on the funds we are able to raise in each individual year. We hope that we have been able to demonstrate that the generosity of giving is reciprocated by the quality of our delivery.

**The Team:** Whether it is our expanded staff team, under the inspirational leadership of Chief Executive Eddie McConnell, or our indefatigable volunteers at Branch level, the success achieved has come from outstanding dedication. We never take that for granted but remain deeply grateful for all the discretionary efforts which are made with both sensitivity and professionalism. We should also recognise the important contribution made by my fellow trustees. Their wisdom and guidance come with good humour and considerable personal commitment. During the course of the year we said farewell to three trustees – Alan Cunningham, Lucy Pearson and Sharon Bandeen. They left with our grateful thanks. We began a trustee recruitment exercise in the last quarter and I am delighted to report that we have now appointed Amy Dalrymple, Andrea Nolan and Katrina Leese whose contributions are already enhancing our discussions.

**The Future:** Our 40<sup>th</sup> Anniversary year drew to a close in March with a joyous night of celebration at the Forever 21 Ball. Through many shining examples of the inspiration we can all draw from those who have an extra chromosome, we left that evening energised and enthused for what lies ahead. Not least on that journey will be the Learning Disability, Autism and Neurodiversity Bill which has the potential to make real gains in the enhancement of the rights and status of our fellow citizens and, in particular, of those who have Down's syndrome.

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We remain the only charity in Scotland that responds to the needs of all individuals with Down's syndrome at all stages in their lives. We see that responsibility as a privilege and one that we will all do our utmost to discharge.

A handwritten signature in black ink, reading "Stuart Macintyre". The signature is written in a cursive style and is positioned diagonally.

**Stuart Macintyre  
Chair of the Board of Trustees**

# **DOWN'S SYNDROME SCOTLAND 2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

## **TRUSTEES' REPORT**

**For the year ended 31 March 2023**

The Trustees, who are also Directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2023.

### **1. OBJECTIVES AND ACTIVITIES**

Down's Syndrome Scotland (DSS) is a member led charity which was established in 1982. We are the only charity in Scotland dedicated solely to supporting people with Down's syndrome and their carers throughout their whole life, nationally across Scotland.

As set out in its governing document, DSS was established to improve the quality of life for everyone in Scotland with Down's syndrome by the advancement of education, health and citizenship plus the relief of those in need by reason of disability.

In furtherance of its objects the charity undertakes the following activities:

- (1) facilitate the personal development of people with Down's syndrome in order that they may realise their full potential;
- (2) address the support needs of people with Down's syndrome and their parents, relatives and carers;
- (3) raise awareness and challenge inaccurate perceptions about Down's syndrome; promote the rights and ambitions of people with Down's syndrome to lead rewarding and inclusive lives; and
- (4) influence and support research and the development of policy for the benefit of people with Down's syndrome.

We know that every person with Down's syndrome is a unique individual, full of potential. We work to help people with Down's syndrome reach their full potential by providing information and support to them, their families, carers and professionals at whatever age and stage of life. We also work to raise awareness and influence national policy to ensure that the society in which we all live, reflects the needs of people with Down's syndrome.

Our vision is that society fully accepts, includes and values people with Down's syndrome.

Our mission is to support families and people with Down's syndrome to reach their fullest potential by providing a range of services, influencing public policy and by changing attitudes.

Our values are:

- Sensitivity
- Understanding
- Professionalism
- Pragmatism
- Openness
- Respectfulness
- Trustworthiness

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To achieve our mission and purpose, the Board of Trustees agreed a new a new Strategic Framework for DSS in December 2021. Our key strategic objectives are summarised below:

- **Support for Families:** Families are at the heart of our work. We will support the needs of the whole family - parents and carers, siblings and family members with Down's syndrome.
- **People of Potential:** Every individual with Down's syndrome is a person of immense potential. We will facilitate their personal development and champion their value and worth.
- **Policy and Research:** Advancing the inclusion of all people with Down's syndrome demands both system and society change. We will seek to influence policy and research that facilitates this change.
- **Awareness Raising:** We believe in people with Down's syndrome – they have so much to teach us. We will raise awareness about their potential and we will challenge out-dated negative perceptions.

In addition to these core strategic objectives, our Strategic Framework identifies four key programmes for change:

- **Better Health:** We have known that there is a pressing need to address health inequalities and improve health outcomes for people with Down's syndrome across Scotland. That need became even more acute as our community emerged from the disproportionate impact of the COVID-19 pandemic.
- **Greater Employment Opportunities:** People with Down's syndrome have an immense range of qualities and skills. And yet, less than 7% of people with learning disabilities are in paid work. We know that lots of people with Down's syndrome who want to work, don't have a paid job.
- **Improved Transition Planning:** People with Down's syndrome and their families experience many key transition moments in the course of their lives. Leaving school and starting your young adult life can be a challenge for everyone but for people with Down's syndrome this key transition step is often fraught with additional hurdles and difficulties.
- **Living Well in the Community:** People with Down's syndrome tell us they want to be active members of their communities, they want to be visible, valued and included. When we ask adults with Down's syndrome what would make their lives even better, they tell us they want to build friendships and have more opportunities to socialise.

Underpinning all of this work are two foundation principles articulated by the people we support:

- **My Human Rights:** "Like everyone else in society, I have human rights too. I just want that to be respected and understood. I want people to see me first, a human being who just happens to have an extra chromosome."
- **Equal and Included:** "I rarely feel equal and only occasionally do I feel included. I want to contribute my ideas and my thoughts. I am not less than everyone else just because I have Down's syndrome. I want the prejudice and discrimination to stop."

The implementation of our strategic objectives is directed through a series of operational programmes, as follows:

- Supporting families and working with a wide range of professionals
- Supporting the development of communication skills in children and young people
- Supporting teenagers and adults with Down's syndrome to live a full life
- Raising awareness, challenging perceptions and influencing national policy
- Establishing a vibrant community through our branch network
- Raising funds to support our objectives

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### 2. ACHIEVEMENTS AND PERFORMANCE

Down's Syndrome Scotland (DSS) continues to experience high levels of demand for support from our families and members right across Scotland. In the 12 months to the 31 March 2023, we have not witnessed any significant reduction in demand for support that might have been anticipated, as we emerged from the pandemic years. The COVID-19 crisis has been replaced, in many ways, by the impact of the cost-of-living crisis.

Many families have not seen a return to the levels of social care support they had in place before the pandemic and many of our parents and carers are exhausted as they continue to provide care and support for their loved ones, as best they can. As more and more families turn to DSS for continued support in these stressful times, we find ourselves, increasingly, becoming a 'first responder' to many families entering crisis. In the 12 months covered by this report, this is evidenced in a 50% increase in the hours of support we have provided to families whose needs are more acute and complex.

Families and individuals with Down's syndrome continue to be enormously grateful for the support they receive from the charity, whether that is accessed at a local level through our vibrant branch network or by receiving support from our staff who continue to perform above and beyond.

Our performance in the last 12 months is set out here, under each of our key operational areas:

#### 2.1 Supporting families and working with professionals

Our Family Support Team provide timely information, advice and support for families and people living with Down's syndrome throughout their lives, from new-borns to the early years; from school-aged children through to the teenage years; and from young adults through to older adults. Our support is available all over Scotland, all through life.

We recognise the critical and positive role that can be played by many professionals who are often involved with families who have a daughter or son with Down's syndrome. We continue to invest time and resources to ensure that the wide range of professionals active with our families are well-equipped and appropriately skilled to respond to the needs of our community. We were pleased to support the Scottish Government's announcement about the introduction of Annual Health Checks for adults with a learning disability in Scotland and we will continue press for their early and consistent application across Scotland.

As we emerge from the long shadow of the COVID-19 pandemic, we are committed to the return of in-person events balanced against the continued provision of online opportunities which have ensured that our members, all over Scotland, have equal access to our advice and support no matter where they live.

In the 12 months covered by this report, the Family Support team responded to **943** enquiries from families and carers.

The after-effects of the pandemic on health and social care services continues to impact our community and was a dominant aspect of the **200+** complex enquiries received by the team for which they provided over **1100 hours of intensive support** to individual families. This is a **50% increase** in hours of support from the previous year.

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In the 12 months to 31 March 2023, the Family Support Team has supported **12** families going through pre-natal screening and testing and welcomed **32 new babies** and their families into our community. We continue to monitor closely the introduction of Non Invasive Prenatal Testing (NIPT) in Scotland to influence its implementation with balanced and informed information and to understand, at the earliest opportunity, what impact it may have on the number of babies born in Scotland with Down's syndrome.

Our **"Grab a Cuppa"** online family sessions enable parents and carers from across the country to come together to hear inputs from expert speakers, to discuss concerns and to provide peer support to one another. In the last year the team held a total of **20** "Grab a Cuppa" sessions bringing together **133** families and carers from across Scotland. Expert speakers are chosen in line with the current concerns identified by families and have included a diverse range of topics including Self Directed Support, Wills and Trusts, Housing Options, and Speech and Language Therapy and Assisted Technology for the Early Years.

We have seen an **16%** increase in the number of members joining our online platform, Hub21, and we now have **628** members enrolled on the platform which is just over **85%** of our family membership at DSS. Hub21 continues to be a popular communication channel for our members where they receive a weekly bulletin providing latest news, details on upcoming events, and information on new resources that have become available.

In addition to providing 1:1 support for many families and parents over the past 12 months, the Family Support Team also delivered **8** topic-specific workshops for **25** parents and carers. These workshops covered issues including early years support and development, learning to read, numbers and numeracy, understanding and supporting behaviour that communicates, and growing-up with relationships and boundaries.

*"I just want to thank you for all your help and efforts since taking on your role within Down's Syndrome Scotland. We appreciate the time you have taken to build such a positive relationship with ourselves and Lucy. Your input and your recent visit to the school was well received, especially your talk to the whole school regarding inclusion. This approach has helped to build a positive relationship with the pupils, teachers, and management. We are also thankful for the support and guidance which has provided Lucy with the best opportunity to develop her potential. Knowing you are at the end of the phone is reassuring for us and we look forward to continuing to work together to assist Lucy through her school journey and personal life."*

*(Nicola, Mum to Lucy, age 8)*

In recognising the potential impact that well-informed professionals can have on the positive development of people with Down's syndrome, we continued to support a wide range of professionals across Scotland. In the 12 months covered by this report, the Family Support Team responded to requests from **386** professionals, a **26% increase** compared to the previous year.

The team delivered **74** online education training courses and **38** online teaching sessions to **575** health and midwifery professionals across Scotland and provided **4** in-person educational consultation and support sessions. The team continue to develop professional relationships and collaborative working across a range of professional services including maternity and midwifery services, allied health professionals, health and social care staff, GPs and Primary Care staff and we work also with a growing network of education professionals throughout

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Scotland. Our objective in this work is to ensure that families and individuals with Down's syndrome receive accurate and balanced information and early and effective support through every age and stage of life and to position Down's Syndrome Scotland as the organisation of choice when referring families for support and advice.

*"Excellent session, I will be more aware of the language used, to always remember to be compassionate and always remember to congratulate parents! This will help make me a better midwife as I can take the learning from this session and apply it to my care in making sure I am not creating any stress/negativity and being a support for parents in what they need through their pregnancy. "*

**Student Midwife, University West of Scotland -Midwifery school**

We are presently updating our online education training courses and teaching sessions for midwifery and health professionals to have them CPD accredited. This will offer an enhanced benefit to those attending as it can be recorded as part of their professional learning journey for developing skills and proficiency throughout their career.

*'Our PSAs and teachers attended a workshop from Downs Syndrome Scotland that covered maths instruction and behaviour. It was extremely helpful. The overview was quick and salient, and the rest of the time was spent on useful strategies for the classroom as well as resources to support teaching of students with Down's syndrome.*

*The workshop was pitched at a level that was helpful to both adults working one to one with a child and adults planning instruction for the whole class that includes a child with Down's syndrome. In addition, the trainer directly addressed some of the concerns specific to our student. It was agreed across the board that the information was helpful and well worth our time on a busy CPD day. Thank you.'*

**Preston Street School, Edinburgh.**

### 2.2 Supporting the development of communication skills in children and young people

Our ABC programme (Achieving Better Communication) continued to deliver sessions across Scotland, including Island communities, for babies, children, teens, and young adults via 'live' online sessions which are accessed either from home, nursery, or school or via pre-recorded 'ABC Anytime' sessions. Supporting the development of good communication skills is a key consideration in fulfilling the potential of every individual with Down's syndrome. We are supported in this work by the efforts of Speech and Language Therapists (SLTs) across Scotland though many families report getting access to an SLT can take many months and the provision of SLT services across Scotland varies considerably.

We currently have **135** participants on the ABC programme which is a combination of **87** babies, children and adults attending 'live' sessions and **48** families receiving pre-recorded 'ABC Anytime' sessions. In the 12 months to 31 March 2023, the ABC team has delivered a total of **1,225** live sessions and **1,680** pre-recorded sessions in this period. In terms of delivery, this is a significant increase on last year's total figure of 1,467 sessions delivered; on average, the ABC Team delivers **35 sessions a week**.

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In support of the continuing pressure that our families are experiencing due to the impact of the cost of living crisis, we continue to offer a 50% reduction on the monthly session fee for ABC Programme; this has been well received by our families and ensures that no family misses out because of household incomes currently being stretched.

In the past 12 months, we have witnessed an increase in family preferences to access their ABC sessions via nursery or school settings; over half of our families (**57%**) now join their ABC session from either nursery or school with the remainder joining live sessions from home. We will continue to offer this level of flexibility to families with the added benefit that we build strong relationships with staff in nursery and school settings.

Our 'First Steps' sessions for 0-3 year olds continues to be popular with new parents and we re-commenced delivery of face-to-face sessions in October 2022 with a core group of **7-8 families** attending the monthly sessions delivered in Glasgow. These sessions take place on a Saturday in direct response to families' preferences to avoid weekdays.

Following a successful pilot, we have now established our new 'Next Steps' programme for young adults (16-25 years of age) with Down's syndrome. The popularity of these sessions has led us to introduce two new 'extra-curricular' developments to the programme; a 'Music Club' which meets on a Wednesday afternoon and a 'Feel Good Friday' club which meets on a Friday afternoon. Since the new clubs were introduced in February 2023, we have delivered **9 Music Club sessions** and **6 Feel Good Friday sessions** over the two months to 31<sup>st</sup> March 2023.

Beyond the delivery of the core ABC Programme involving 135 participants, the ABC Team offer a wide range of 'value-added' activities and developments including:

- CHOIR 21, (36 online sessions delivered over the 12 months to 31 March 2023);
- Makaton Signing for Babies and Families (25 families across Scotland received resources including a bag of nursery rhyme finger puppets and a Makaton for Babies pocketbook);
- Communication Skills Workshops for families and for professionals (3 online sessions delivered to 16 families and 3 sessions delivered to 24 school staff);
- Makaton Mini sessions for families and for schools (themed seasonal sessions, e.g. Halloween)

Our future plans include the development of an ABC Programme for Schools and an ABC Professional Membership Package; the ABC Schools Programme is now in pilot phase. Further developments include expansion of the Next Steps programme to engage with the Further Education Colleges where many of the young adults attending Next Steps, currently study.

We regularly received very positive feedback from families about the ABC Programme and our flexible approach:

*"Thanks so much for the recordings. We are enjoying the ABC as we can do it when we can fit it in, which is hard with Jacob at nursery 5 days a week. We found that it works well when we do them sitting at the dinner table with him in his seat. He is now joining in more with the beginning parts and enjoying it. He is able to match the initial letters which you show from his own letter cards. Thanks so much for a wonderful resource."*

*(Mum to Jacob)*

*"The sessions were excellent and we really enjoyed them. It was lovely to have the recordings each week enabling us to get the rest of the family involved. These sessions*

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*were fun and really useful giving me confidence in basic Makaton and how to integrate this into our daily lives. Such an amazing service hosted by DSS. Thanks so much!"*

*(new parent to the ABC Programme)*

### **2.3 Supporting teenagers and adults with Down's syndrome**

Our TeenZ Space Programme was born in pandemic to keep teenagers connected and to counter the impact of isolation and to tackle loneliness among 13-19 year olds. In the 12 months to 31<sup>st</sup> March 2023, **336 online sessions** were delivered to a core group of **35 teenagers** with Down's syndrome. A survey of the young people has provided valuable feedback and we have now introduced greater flexibility with an increased range of session times; TeenZ Space sessions are now available **5 days a week**.

It is evident that TeenZ Space provides our young people with a safe space to build their confidence, establish friendships and look after their own, and others, mental health and wellbeing. We know that a number of the TeenZ Space participants have met up as friends and we are now planning our first in-person get together in Perth in June 2023.

The value and the impact of the TeenZ Space programme is frequently acknowledged by parents:

*"Thanks so much for taking the time to investigate with others on our behalf for Sophie. Honestly can't explain how much it means to us to have your support. I think after this morning's meeting I have gone through every emotion possible ... Was so lovely to meet you in person this morning and thanks again for all your help... Once again, thank you so very much, your support has lifted us out of the despair we were feeling and has helped us feel much more positive."*

*(Suzanne, mum to 18 year old Sophie)*

Like TeenZ Space, our FriendZ Space programme was also born in the pandemic and over the last 12 months it has held **159 online sessions** involving a core group of **66 young people and adults** (18+) with Down's syndrome. Three sessions are offered a week and take place between 4pm and 7.30pm with a typical attendance of between 6 and 12 members. As we have all begun to get used to living without restrictions, so too have our young adults with Downs syndrome. Demand for in-person meet ups has increased and the FriendZ Space programme has responded and delivered **11 in-person 'FriendZ Space Meetups'** over the past 12 months with **59 attendees**.

A survey of the 71 participants in FriendZ Space in November 2022 provided helpful feedback and resulted in new sessions being introduced including Fit-FriendZ (movement and exercise) and a FriendZ Book Club. Fit-FriendZ is hugely popular and sessions book up very month very quickly. The survey has confirmed that FriendZ Space is helping participants build their confidence, share and learn new things and improve their overall wellbeing:

*'Douglas really enjoyed the Fit FriendZ class and the ABBA music and hopes to attend the next one. Thanks.'*

*(Irene, mum to Douglas)*

*'Best wishes to you all and thank you for keeping Kirstin connected with people.'*

*(Christine, mum to Kirstin)*

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### 2.4 Raising awareness and influencing national policy

In the 12 months to 31 March 2023, we continued to promote the needs and wellbeing of our community as the initial vaccination programmes for COVID-19 gave way to subsequent booster programmes. Raising awareness of the significant medical and social needs of our community was never more important as we emerged from the long shadow of the pandemic which laid bare the stark inequalities faced by so many people with Down's syndrome.

We have been in advance discussion with the **Scottish COVID-19 Public Inquiry** and we will be making a substantial submission to the Inquiry when it opens for submissions. It is so important that lessons are learned and we take all steps necessary to ensure that people with Down's syndrome, and people with learning disabilities more generally, never again experience the level of discrimination and prejudice that visited them in the pandemic, in any future national emergency.

Our policy focus in the past year has been largely targeted on the Scottish Government's Programme for Government commitment to bring forward a **Learning Disability, Autism and Neurodiversity (LDAN) Bill** in this current year. We have worked closely with a wide range of partners and with officials in Government to inform the scope and ambition of the Bill. We were delighted when Andrew Davies, a Life Member with the charity, was independently selected to join the Lived Experience Advisory Panel (LEAP) where he is directly influencing the consultation document for the Bill that is expected to be published later in 2023.

The Bill presents an unheralded opportunity to advance the rights and protections of our community and the related proposal to establish a Commission or Commissioner role could ensure that public bodies and others are held to account when the rights and provisions for people with Down's syndrome are not upheld. We are excited about the opportunity that the Bill presents and we will be active participants in the public consultation process which will commence later this year.

Alongside the preparations for the LDAN Bill, we have also been active this past year in responding to the development of a **Scottish Human Rights Bill** and the **Review of Mental Health Law in Scotland**. The former affords an important opportunity to strengthen and enhance the existing rights of people with Down's syndrome while the latter presented a potential - sadly not taken - opportunity to remove the term 'learning disability' from the definition of a 'mental disorder' within the terms of the current legislation. Our work to raise awareness of the potential of our community and to tackle misguided prejudice and discrimination is never more needed.

Hearing the voices and understanding the lived experiences of our members is increasingly important and we were delighted to support the establishment of a **DSS Experts Group** made up of seven individuals with Down's syndrome. The group which will continue to grow will have a crucial role to perform in informing DSS about its strategic priorities in the years ahead. The group will also have an external focus as more and more people with Down's syndrome seek to influence change in a variety of settings and national forums.

Our joint work with the charities PAMIS, Contact and Family Fund to inform the design and development of the **National Care Service** and the **National Transitions to Adulthood Strategy** completed its first milestone in the year past with the delivery, to Scottish Government, of a short film documenting the voices and views of a group of young people with Down's syndrome on 'what matters to them' and what 'good support' and 'good planning' looks and feels like in their lives. This collaborative project, commissioned by the Scottish Government, presents a unique opportunity to hear the voices of individuals whose voices are rarely heard in public consultation exercises because

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of the inaccessibility of these processes and the limited imagination of what it takes to access these crucial voices and their lived experiences.

**Down's Syndrome Awareness Week** and **World Down Syndrome Day** in March each year always provide a great opportunity to promote the value and potential of everyone living with an extra chromosome. March 2023 was no different this year and we witnessed a new level of member engagement, especially online. In the same month, we were delighted to welcome back the return of our **Forever 21 Ball** in what was a joyous celebration of **40 years of Down's Syndrome Scotland** and a very successful fundraising evening raising just over £57,000 on the night.

Membership of the charity reached an all-time high in the past year with **1,400 members** recorded in December 2022. Equally impressive has been our growth in online followers. On Facebook we now have a following of **11,713** (up 2.5% from last year) and on Twitter we have **4,050** followers (up 5.2%). We have also been growing our presence on Instagram and LinkedIn and now have **832** followers on Instagram and **658** on LinkedIn (up 12% and 21% respectively).

### 2.5 Establishing a vibrant community through our branch network

Our local branches remain the foundation stones of our charity and in the 12 months to 31<sup>st</sup> March 2023, we were pleased to work closely with our **10 local branches** who have led the way in restoring crucial in person meet-ups for families and especially new parents. Our branches provide a wide range of activities and opportunities for families, parents and individuals with Down's syndrome to come together and support each other at all the key moments in their lives. Their contribution is vital to the fabric and future of the charity.

In the past year, the Board of Trustees for the Charity have met up with the local Branch Chairs on two occasions and these informal meet-ups are now becoming a regular feature in the work of the Charity. Our Chief Executive continues to meet with the Branch Chairs when he can and discussions have commenced in the past 12 months to identify a model for '**branch development**' that could assist our branches to achieve a sustainable future. We have been pleased to start conversations with a group of parents and families in the Orkney Islands and are hopeful that an 11<sup>th</sup> branch of Down's Syndrome Scotland will be established there, in the not too distant future.

Our current network of local branches is as follows:

- **Aberdeen City and Shire** (Branch Chair: Heather Wadih)
- **Angus** (Branch Chair: Jacqueline Watson)
- **Ayrshire** (Branch Chair: Clare Hume)
- **Central Scotland** (Branch Chair: Irene Barr)
- **Dumfries and Galloway** (Branch Chair: Ann Butler)
- **Edinburgh and Lothians** (Branch Chair: Margaret Russell)
- **Highlands and Islands** (Branch Chair: Lisa Douglas)
- **Tayside and Fife** (Branch Chair: Katrina Blair)
- **West of Scotland** (Branch Chair: Morna Lawson)
- **Oban Area & Isles** (Branch Chair: Arlene McLeod)

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### 2.6 Raising funds to support our objectives

The delivery of the charity's wide range of services and activities requires us to raise considerable funds each year. This is the focus of our fundraising team and our extensive team of volunteer fundraisers and supporters throughout Scotland. Over half of the charity's income is generated through our fundraisers and we can only do the work we do because of our supporters - the impact they make is immeasurable and they inspire us as they go the extra mile to raise much needed income for us. In 2022-23, they gave their time, skills and energy to take part in a varied and creative programme of events to support the charity. We remain hugely grateful for their kindness and support.

Our charity partnership with the oil and gas supplies company, KAEFER UK & Ireland continues to go from strength to strength. Not only have the staff in the company raised significant funds for us but they have championed the value and contribution of people with Down's syndrome throughout Scotland. The charity partnership involves our sister charities in England/Wales and in Ireland and the Scottish sites are leading the fundraising table by a significant margin. We are immensely grateful for their support in 2022/23 – so far, they have raised over £30,000 for our work in Scotland.

Our fundraising team continued to perform ahead of target and, in the 12 months to 31 March 2023, a total of **£840k** was raised in fundraised income, an increase of 5% on last year's figure (£801k).

We continue to be appreciative of the funding we secure from a wide range of Trusts and Foundations who have supported us over many years. The full list can be seen on page 16.

Central to our ability to respond to the needs of families and individuals with Down's syndrome has been the core funding received from the Scottish Government. In this past year, funding from the Scottish Government amounted to **£330k**.

### 3. PLANS FOR 2023-24

Our Strategic Framework, which covers the three-year period from 2022 to 2025, continues to drive all our efforts on behalf of our families, parents and individuals with Down's syndrome, right across Scotland. In the next 12 months, we plan to make greater progress in our four programmes for change that are set out in the Strategic Framework:

- Creating meaningful **employment opportunities** for people with Down's syndrome in partnership with employers across Scotland;
- Addressing the significant **health inequalities** faced by people with Down's syndrome and supporting the introduction of the new **Annual Health Checks** for adults (16+) with learning disabilities;
- Working with a wide range of partners to significantly improve the **Transition Planning** experience for people with Down's syndrome as their school days come to an end and adulthood beckons; and
- Promoting the inclusion and provision for people with Down's syndrome to **live independently** in their local community.

Our work in supporting families and people with Down's syndrome of all ages remains core to the charity's mission and purpose and we will explore ways in which we can make this work more sustainable while, at the same time, reaching more people with Down's syndrome, more quickly and more often. We will continue in our efforts to challenge inequality and prejudice and we will consolidate our close work with the wide

## DOWN'S SYNDROME SCOTLAND 2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

range of professionals who have the potential to have a positive and lasting impact on the lives of individuals with Down's syndrome and their families.

The next 12 months will undoubtedly demand our complete focus and attention on the **Learning Disability, Autism and Neurodiversity Bill** as it launches its public consultation exercise later this year. It is vital that people with Down's syndrome, and the condition of Down's syndrome, are explicitly recognised within the scope and definition of the Bill. We will work tirelessly through all channels to ensure that the opportunity presented by this Bill is seized and to make sure that the rights and provisions for people with Down's syndrome are protected and enhanced by the passage of this Bill into legislation.

### 4. RISKS AND UNCERTAINTIES

In the past year, the Finance and Risk Sub Committee (FRSC) took the opportunity to review and consolidate the charity's Risk Register. This exercise brought together the significant risks that emerged in the pandemic with the historical (pre-pandemic) strategic risks. The Charity now has a single consolidated dynamic Risk Register which is reviewed each quarter by the Senior Team and the FRSC before proceeding to the full Board for consideration and approval.

The new Risk Register identifies 19 strategic and operational risks facing the charity and sets out the range of controls and mitigations in place to manage each risk. The Risk Register covers the following areas:

- **Community:** risks to which the community of Down's syndrome in Scotland is exposed and over which the charity can have some influence;
- **Financial:** risks around funding which could threaten the 'going concern' of the charity;
- **People:** risks which involve the welfare and wellbeing of the people involved with the charity including staff, volunteers and the safeguarding of vulnerable individuals;
- **Operational:** risks associated with the delivery of frontline services and the systems and processes in place to support operational matters including business continuity;
- **Strategy:** risks which arise from the implementation of our overall Strategic Framework and the proposed new Learning Disability, Autism and Neurodiversity Bill in Scotland;
- **Governance:** risks around non-compliance with legislation and regulations and good governance including cyber security, data protection and financial reporting; and
- **Reputation:** risks that could impact adversely the reputation and standing of the charity.

An example of a strategic risk in each of the above areas, along with the controls in place to manage the risk, are given here:

**Risk 1:** *Public health emergencies (including COVID-19 and winter flu) have a disproportionate impact on people with Down's syndrome and their families.*

(Summary of controls: engage proactively with Scottish Government and Public Health Scotland at all relevant levels; ensuring Winter Planning for People with Down's syndrome is effective; provide systematic communications and advice to families and members of DSS.)

**Risk 5:** *Catastrophic drop in income occurs and significant cash flow problems arise threatening 'going concern' status of charity.*

(Summary of controls: develop robust three-year financial forecasting especially focused on fundraised income lines; regular financial reporting to FRSC and Board; secure Scottish Government funding as early in year as possible; reduce as far as possible all unnecessary financial liabilities.)

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***Risk 9: Failure to adequately protect vulnerable individuals (safeguarding).***

(Summary of controls: ensure effective child protection and protection of vulnerable adults policies and processes are in place; implement Disclosure Checks and have PVG Membership in place and are regularly checked; rollout mandatory training to all staff and volunteers.)

***Risk 12: Inadequate procedures, systems and internal controls.***

(Summary of controls: Review and upgrade financial procedures; achieve Cyber Essentials accreditation; ensure expenditure controls are in place and regularly reviewed; complete external audit exercise each year.)

***Risk 15: The Learning Disability, Autism and Neurodiversity (LDAN) Bill fails to meet the needs of the Down's syndrome community in Scotland.***

(Summary of controls: Ensure DSS is a member of the Bill's Stakeholder Panel; support a Life Member of DSS to join the Lived Experience Advisory Panel; ensure members of DSS are fully engaged and participating in the public consultation exercise for the Bill).

***Risk 17: Cyber security arrangements are weak and data protection vulnerability increases.***

(Summary of controls: Achieve Cyber Essentials and develop a cyber essentials action plan; implement information security and data protection training for all staff and trustees; review new WFH arrangements to identify and new risks and training/support needs.)

***Risk 19: Adverse publicity and poor public perception occurs.***

(Summary of controls: effective complaints and review process in place; effective Communications Strategy is in place; ensure capacity to meet all internal and external communication requirements is in place.)

## **5. FINANCIAL REVIEW**

### **Income and expenditure**

For the year ended 31 March 2023, DSS is reporting net income of £30,548 (2022: £153,786) resulting in an increase in funds of £30,626 (2022: £168,648) after pension deficit remeasurement gains.

Income from fundraising and ongoing charitable activities amounted to £892,397 in the year. Of this, funds raised from community fundraising, events, individual and corporate donations, legacies and membership fees totalled £267,424. The Scottish Government contributed £330,000 for our family support and ABC services as well as core costs. A further £253,937 was raised from other grants and trusts. Income from ongoing charitable activities, including specialist training, consultations and ABC sessions run by our staff, brought in £34,406. The remaining £6,631 was received from merchandise and bank interest.

The following charitable trusts, foundations and other grant-giving funders (in alphabetical order) contributed to our income in 2022-23:

AM Pilkington  
Baily Thomas Charitable Fund  
Big Lottery Improving Lives Fund  
Cruden Foundation Ltd  
Garfield Weston Foundation  
Miss AM Pilkington Charitable Trust

AMW Charitable Trust  
BBC Children in Need  
Charles Trotter's Trust  
Enzo Londei's Trust  
Leng Charitable Trust  
Nancie Massey Charitable Trust

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New Park Educational Trust  
PF Charitable Trust  
The Hospital Saturday Fund  
The Meikle Foundation  
The RS Macdonald Charitable Trust

Northwood Charitable Trust  
Souter Trust  
The Hugh Fraser Foundation  
The National Lottery Awards for All  
The WM Mann Foundation

In addition, generous donations and sponsorship were received from the following businesses:

Centrica PLC  
GXO Logistics Ltd  
JW Filshill Ltd  
Persimmon Homes  
Todd & Duncan  
Wood PLC

Fife Fabrications Ltd  
John Lewis & Partners  
Red Torpedo  
Tesco Extra  
W Grant & Sons Ltd

Expenditure for the year totalled £861,849. Of this, £692,781 was spent running ongoing services and projects and £169,068 was incurred raising funds. Included in these cost totals are central support costs of £138,234 and governance costs in running the charity of £37,216. Further details of expenditure are available in notes 7 and 8 of the financial statements.

### **Reserves**

As at 31 March 2023, DSS had funds totalling £593,430. Of these, £107,695 are restricted for specific services and projects. Unrestricted funds totalled £485,735, with £27,454 relating to fixed assets and £81,849 held for the ten branches across Scotland. The remaining £376,432 represents general reserves.

The Finance and Risk Sub Committee regularly monitors and reviews the level of reserves and cash, aiming to hold available funds at an acceptable level in order to maintain continuity of existing services and operations. The Trustees currently endeavour to retain funds (excluding those relating to fixed assets) to cover at least three months annual operating expenditure. This Reserves Policy is reviewed annually by the Board and adjusted as appropriate. As at 31 March 2023, total funds (excluding those relating to fixed assets) represented just under seven months total expenditure for 2022-23.

## **6. STRUCTURE, GOVERNANCE AND MANAGEMENT**

DSS is a registered charity and company limited by guarantee and is governed by its Articles of Association updated and refreshed in January 2021. Its members are interested individuals, families and professionals. Individuals with Down's syndrome aged 16 and over are awarded Life Membership. All members are entitled to one vote at Annual General Meetings.

### **Board of Trustees**

DSS has a Board of Trustees which is responsible for overall governance of the charity. For the purposes of company law, the Trustees are also Directors. The Trustees who served during the year are listed on page 2 of this document. Further information on each Trustee is available on our website.

There must be at least three Trustees on the Board up to a maximum of twelve. The Board shall at all times ensure that lived experience of Down's syndrome is represented in the Board composition. A Trustee may be appointed by the Board of Trustees by way of a majority decision at any time, providing they are willing to act and on the basis that they have experience and/or skills which could be of assistance to the Board of

## **DOWN'S SYNDROME SCOTLAND 2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

Trustees. New Trustees go through an induction process with both existing Trustees and Senior Management upon joining the Board.

All Trustees must become members and are elected at the Annual General Meeting following their appointment. Trustees are entitled to hold office for three years and are then eligible for re-election for two further periods of three years. The maximum period each Trustee can serve is nine years unless agreed otherwise by the Trustees.

Trustees hold regular meetings throughout the year covering strategic planning and performance, financial reporting, risk management, fundraising, and key policies as well as regular updates on each area of activity. All Senior Management attend these regular meetings of the Board.

### **Board Sub Committees**

The Board delegates some of its responsibilities to three Sub Committees, each made of up at least three Trustees. Each Committee has agreed Terms of Reference and exists to consider, advise and make recommendations to the Board on their specific area. Minutes of all meetings are submitted to the full Board.

<i>Sub Committee</i>	<i>Area</i>
Finance and Risk	All aspects of the charity's finances, risks, financial policies, controls and strategy including regular review of budgets, management accounts and cash flows
Nominations	Board, Chief Executive and Senior Management Team appointments
Remuneration	Remuneration and Benefits policy for all staff and remuneration, benefits and other terms of employment of the Chief Executive and Senior Management Team

### **Key Management Personnel and Executive Management**

The Chief Executive has overall responsibility for the day to day management of DSS and for implementing strategies and policies agreed by the Board. The Chief Executive is supported by the Head of Service Development and the Finance and Resources Manager, together making up the Senior Management Team. The Remuneration Sub Committee reviews and approves individual pay awards for the Chief Executive and each member of the Senior Management Team members as well as cost of living pay awards for all staff. At 31 March 2023, there were 27 members of staff in total (19.7 full time equivalent).

## **7. STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also Directors of Down's Syndrome Scotland for the purposes of company law) are responsible for preparing the Trustees' 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Approved by the Board of Trustees and signed on its behalf by:



**Stuart Macintyre**  
**Chair of the Board of Trustees**

**4 September 2023**



**Rob Molan**  
**Treasurer**

**4 September 2023**

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**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOWN'S SYNDROME SCOTLAND (a Company Limited by Guarantee)**

**Opinion on financial statements**

We have audited the financial statements of Down's Syndrome Scotland for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other 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 opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustee's 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 charity's ability to continue as a going concern for a period of at least 12 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 Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOWN'S SYNDROME SCOTLAND (Continued)**

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small company's exemption from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities set out on pages 18 to 19, the Trustees (who are also the Directors of the charitable company for the purposes of company 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.

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**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOWN'S SYNDROME SCOTLAND (Continued)**

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Companies Act 2006, Health and Safety Regulations and Licensing Laws.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the company's financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of the Chief Executive and the directors;
- review of minutes of board meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOWN'S  
SYNDROME SCOTLAND (Continued)**

**Use of report**

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, in accordance with section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charitable company's Trustees 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, its members as a body, and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Jeremy Chittleburgh BSc CA (Senior Statutory Auditor)**

**For and on behalf of**

**CT**

**Chartered Accountants and Statutory Auditor**

**61 Dublin Street**

**Edinburgh, EH3 6NL**

3 October 2023

CT is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

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**DOWN'S SYNDROME SCOTLAND**  
**2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL ACTIVITIES**

(including Income and Expenditure Account)

For the year ended 31 March 2023

	Note	2023 Unrestricted General £	2023 Unrestricted Designated £	2023 Restricted £	2023 Total £	2022 Total £
<b>INCOME</b>						
Donations and legacies	3	472,667	18,376	360,317	851,360	812,080
Trading activities	4	566	-	-	566	1,179
Investment income	5	6,065	-	-	6,065	117
<i>Income from charitable activities:</i>	6					
Ongoing charitable activities		-	5,222	29,184	34,406	38,536
<b>Total income</b>		<b>479,298</b>	<b>23,598</b>	<b>389,501</b>	<b>892,397</b>	<b>851,912</b>
<b>EXPENDITURE</b>						
Cost of raising funds	7	(169,068)	-	-	(169,068)	(99,420)
<i>Cost of charitable activities:</i>						
Ongoing charitable activities	7	(334,457)	(31,740)	(326,584)	(692,781)	(598,706)
<b>Total expenditure excluding pension scheme adjustments</b>		<b>(503,525)</b>	<b>(31,740)</b>	<b>(326,584)</b>	<b>(861,849)</b>	<b>(698,126)</b>
<b>Net (expenditure)/income before pension scheme adjustments and investment property gains</b>		<b>(24,227)</b>	<b>(8,142)</b>	<b>62,917</b>	<b>30,548</b>	<b>153,786</b>
Pension scheme adjustments – remeasurement gains	13	78	-	-	78	14,862
<b>Net (expenditure)/income &amp; net movement in funds</b>		<b>(24,149)</b>	<b>(8,142)</b>	<b>62,917</b>	<b>30,626</b>	<b>168,648</b>
Funds brought forward	15	400,581	117,445	44,778	562,804	394,156
<b>Funds carried forward</b>	15	<b>376,432</b>	<b>109,303</b>	<b>107,695</b>	<b>593,430</b>	<b>562,804</b>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 27 to 40 form part of these financial statements

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**BALANCE SHEET**

Scottish company number: SC356717

As at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	<u>27,454</u>	<u>39,730</u>
		<u>27,454</u>	<u>39,730</u>
<b>Current assets</b>			
Stock		3,418	3,503
Debtors	11	22,011	28,118
Cash at bank and in hand		<u>594,683</u>	<u>558,862</u>
		<u>620,112</u>	<u>590,483</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>(53,549)</u>	<u>(35,656)</u>
<b>Net current assets</b>		<u>566,563</u>	<u>554,827</u>
<b>Total assets less current liabilities</b>		<b>594,017</b>	594,557
<b>Creditors: amounts falling due after more than one year:</b>	12	<b>(587)</b>	<b>(4,741)</b>
Property dilapidation provision	17	-	(27,012)
<b>Net assets</b>		<u><b>593,430</b></u>	<u><b>562,804</b></u>
<b>The funds of the charity:</b>			
<b>Restricted funds</b>	15	<b>107,695</b>	44,778
<b>Unrestricted funds</b>			
General	15	<b>376,432</b>	400,581
Designated	15	<u><b>109,303</b></u>	<u>117,445</u>
		<u><b>593,430</b></u>	<u>562,804</u>

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

The financial statements were approved by the Trustees on 4 September 2023.

*Stuart Macintyre*

**Stuart Macintyre**  
Chair of the Board of Trustees

*Rob Molan*

**Rob Molan**  
Treasurer

The notes on pages 27 to 40 form part of these financial statements.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**STATEMENT OF CASH FLOWS**

For the year ended 31 March 2023

**Reconciliation of net income to net cash flow from operating activities**

	2023	2022	
	£	£	
Cash flows from operating activities:			
Net cash provided by operating activities	<u>29,756</u>	<u>7,039</u>	
Cash flows from investing activities:			
Rent received	-	-	
Bank interest received	6,065	117	
Payments to acquire tangible assets	-	(4,560)	
Receipts from disposal of tangible assets	-	(8,865)	
Net cash flow provided by/ (used in) investment activities	<u>6,065</u>	<u>(13,308)</u>	
Increase/(decrease) in cash and cash equivalents in the year	35,821	(6,269)	
Cash and cash equivalents at the beginning of the year	<u>558,862</u>	<u>565,131</u>	
Cash and cash equivalents at the end of the year	<u>594,683</u>	<u>558,862</u>	
	2023	2022	
	£	£	
<b>Net Income for the year</b>	<b>30,548</b>	<b>153,786</b>	
Adjustments for:			
Depreciation during year	13,317	20,304	
Gift in Kind donations of fixed assets	(1,041)	(28,092)	
Loss on disposal of tangible assets	-	8,865	
Remeasurement gains on defined benefit pension scheme deficit	78	14,862	
Bank interest received	(6,065)	(117)	
Decrease in stock	85	2,066	
Decrease in debtors	6,107	17,050	
Decrease in creditors	(13,273)	(181,685)	
<b>Net cash provided by operating activities</b>	<u><b>29,756</b></u>	<u><b>7,039</b></u>	
<b>Analysis of Changes in Net Debt</b>	<b>2022</b>	<b>Cash flows</b>	<b>2023</b>
	£	£	£
Cash and cash equivalents	<u>558,862</u>	<u>35,821</u>	<u>594,683</u>

The notes on pages 27 to 40 form part of these financial statements

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. Accounting policies**

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Down's Syndrome Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared on a going concern basis and all operations are continuing. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements include the results of the charity's ten branches.

**1.2 Income**

Income is recognised when the charity has entitlement to the funds, when it is probable that the income will be received, and the amount can be measured reliably. Income, including donations, legacies and grants, are recognised in the period in which they are receivable, which is when the charity becomes entitled to the resource. Income generated by individuals and groups who fundraise on behalf of the charity is recognised in the period in which it is received by the charity.

Trading income includes Christmas card and other merchandise sales, which are recognised when the charity has sold the goods and is therefore entitled to the income. Investment income is made up of rent and interest receivable and is recognised in the period when receivable and the amount can be measured reliably by the charity. Income from charitable activities which includes charges for training and consultations are recognised when the charity has delivered the session and is therefore entitled to the funds, receipt is probable, and the income can be reliably measured.

**1.3 Expenditure recognition**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure includes those direct costs incurred by the charity in the delivery of its activities, as well as those of an indirect nature which are necessary to support them. Support costs include central function costs and have been allocated to activity categories on the basis consistent with the use of resources i.e. with reference to staff salary costs. Governance costs, which are those associated with meeting the constitutional and statutory requirements of the charity such as the statutory audit and the strategic management of the charity, are allocated to activity categories on the same basis.

Rentals payable under operating leases are charged on a straight-line basis over the lease term.

**1.4 Pension schemes**

The charity operates a group personal pension scheme on a defined contribution basis. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

The charity is also a member of the Scottish Voluntary Sector Pension Scheme which is a multi-employer defined benefit scheme. This Scheme closed to future accrual on 31 March 2010. It is not possible to confirm the charity's share of the underlying assets and liabilities of the Scheme. This Scheme is currently in deficit and a deficit funding arrangement is in place with the charity involving monthly payments. The net present value of the deficit reduction contributions payable under the arrangement is reflected as a liability on the balance sheet and movements in the net present value of this liability in each year are charged or credited through the Statement of Financial Activities.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £500 are capitalised and are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less their estimated residual value, over their expected useful lives on the following bases:

<i>Category</i>	<i>Basis</i>	<i>%</i>
Office equipment	Straight line	25

**1.6 Stock**

Stocks of goods purchased for resale are stated at the lower of cost and net realisable value.

**1.7 Debtors**

All debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

**1.8 Cash at bank**

Cash at bank and cash 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.

**1.9 Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

**1.10 Funds**

All income and expenditure are dealt with through the Statement of Financial Activities. Funds are classified as restricted funds, unrestricted funds or designated funds, defined as follows:

- Restricted funds are funds subject to specific conditions which may be declared by the donor or with their authority (e.g. by the restrictive wording of an appeal).
- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity.
- Designated funds are unrestricted funds that have been earmarked by the Trustees for a specific purpose.

**2. Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable purposes. No tax charges have arisen in the charity in the year.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**3. Income from donations and legacies**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Scottish Government Grants	170,000	160,000	<b>330,000</b>	345,000
COVID-19 Grants	-	-	-	63,254
Other grants and trusts	53,620	200,317	<b>253,937</b>	123,138
Community fundraising and events	145,240	-	<b>145,240</b>	54,166
Individual and corporate donations	92,760	-	<b>92,760</b>	186,949
Legacies	-	-	-	16,044
Branch fundraising activities	18,376	-	<b>18,376</b>	12,088
Membership subscriptions	11,047	-	<b>11,047</b>	11,441
	<u>491,043</u>	<u>360,317</u>	<u><b>851,360</b></u>	<u>812,080</u>

Income from donations and legacies in 2022 was £812,080 of which £337,988 was unrestricted and £474,092 was restricted.

**4. Trading activities**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Christmas card sales and other merchandise	566	-	<b>566</b>	<b>1,179</b>
	<u>566</u>	<u>-</u>	<u><b>566</b></u>	<u><b>1,179</b></u>

Income from trading activities in 2022 of £1,179 was all unrestricted.

**5. Investment income**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest	6,065	-	<b>6,065</b>	<b>117</b>
	<u>6,065</u>	<u>-</u>	<u><b>6,065</b></u>	<u><b>117</b></u>

Income from investments in 2022 of £117 was all unrestricted.

**6. Income from charitable activities**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Training, consultations and ABC sessions	-	29,184	<b>29,184</b>	36,566
Branch activities	5,222	-	<b>5,222</b>	1,970
	<u>5,222</u>	<u>-</u>	<u><b>5,222</b></u>	<u>1,970</u>
Ongoing charitable activities	5,222	29,184	<b>34,406</b>	38,536
	<u>5,222</u>	<u>29,184</u>	<u><b>34,406</b></u>	<u>38,536</u>

Income from charitable activities in 2022 was £38,536 of which £1,970 was unrestricted and £36,566 was restricted.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**7. Analysis of total expenditure**

	Direct costs £	Support costs £	Governance costs £	2023 Total £	2022 Total £
<b>Cost of raising funds</b>	156,889	9,596	2,583	<b>169,068</b>	99,420
<b>Cost of charitable activities</b>					
<i>Ongoing charitable activities:</i>					
Supporting families and professionals	190,166	64,318	17,316	<b>271,800</b>	246,391
Raising awareness and influencing policy	54,130	8,040	2,165	<b>64,335</b>	68,848
Developing communication skills	135,923	40,200	10,823	<b>186,946</b>	158,373
Supporting adults with Ds	129,828	16,080	4,329	<b>150,237</b>	113,850
Branch activities	19,463	-	-	<b>19,463</b>	11,244
	<u>529,510</u>	<u>128,638</u>	<u>34,633</u>	<u><b>692,781</b></u>	<u>598,706</u>
	<u>686,399</u>	<u>138,234</u>	<u>37,216</u>	<u><b>861,849</b></u>	<u>698,126</u>

Expenditure on raising funds of £169,068 in 2023 (2022: £99,420) was all unrestricted. Expenditure on charitable activities in total was £692,781 (2022: £598,706) of which £366,197 (2022: £106,692) was unrestricted and £326,584 (2022: £492,014) was restricted.

Both support and governance costs have been apportioned to charitable activities on the basis of staff related costs for each activity. Support costs enable the activities set out above to be carried out and include senior staff costs (not directly allocated to activities or governance), finance, and administrative staff, IT, HR and payroll support, and other costs incurred in running head office and support functions. An analysis of material categories of expenditure included within support costs is shown below:

	2023 £	2022 £
Head office staff and related costs	<b>90,897</b>	79,385
Property	<b>3,352</b>	15,221
IT and communications	<b>12,846</b>	8,968
Office administration	<b>7,196</b>	8,207
Professional fees	<b>10,474</b>	11,236
Fixed assets depreciation and gains/losses on disposal	<b>13,317</b>	20,304
Interest expense (re pension deficit)	<b>152</b>	223
	<u><b>138,234</b></u>	<u>143,544</u>

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**8. Governance costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Senior management	28,796	40,863
Audit fee	8,400	6,600
Trustees' expenses	20	25
	<u>37,216</u>	<u>47,488</u>

**9. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	587,692	489,959
Social security costs	39,598	38,748
Pensions	26,237	23,559
	<u>653,527</u>	<u>552,266</u>

During the year, the average head count was 25.4 equating to 19.7 full time equivalent employees (2022: 20.1 average head count, 16.3 full time equivalent employees).

There were no employees who received employee benefits of more than £60,000 (2022: nil). The total amount of employee benefits remunerated to key management personnel for the year was £209,050 (2022: £210,485). The charity considers that its key management personnel are the members of the Senior Management Team.

There were no payments included within wages and salary costs in connection with cessation of employment (2022, nil).

None of the Trustees received any remuneration. During the year, a total of £20 (2022: £25) was paid to one Trustee in respect of reimbursement of travel expenses.

**10. Tangible fixed assets**

	<b>Office Equipment £</b>	<b>2023 Total £</b>
<b>Cost</b>		
As at 1 April 2022	56,427	56,427
Additions	1,041	1,041
Disposals	-	-
As at 31 March 2023	<u>57,468</u>	<u>57,468</u>
<b>Depreciation</b>		
As at 1 April 2022	16,697	16,697
Charge for the year	13,317	13,317
Disposals	-	-
As at 31 March 2023	<u>30,014</u>	<u>30,014</u>
<b>Net book value as at 31 March 2023</b>	<u>27,454</u>	<u>27,454</u>
Net book value as at 31 March 2022	<u>39,730</u>	<u>39,730</u>

Of the total additions in the year, £1,041 were gifted to the charity and have been recognised in accordance with the accounting policy for donated goods, services or facilities.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**11. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sundry debtors	16,240	18,740
Prepayments	5,771	9,378
	<u>22,011</u>	<u>28,118</u>

**12. Creditors**

**Amounts falling due within one year:**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sundry creditors	18,508	17,748
Accruals	29,307	13,803
Multi-employer pension scheme liability	4,228	4,105
Deferred income	1,506	-
	<u>53,549</u>	<u>35,656</u>

The movement on deferred income in the year is analysed as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
As at 1 April 2022	-	78,254
RS MacDonald Trust income received in 2022/23 for financial year 2023/24	1,506	-
Scottish Government fund income received in 2020/21, for financial year 2021/22	-	(78,254)
As at 31 March 2023	<u>1,506</u>	<u>-</u>

**Amounts falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Multi-employer pension scheme liability	587	4,741
	<u>587</u>	<u>4,741</u>

**13. Pension commitments**

***Defined contribution pension arrangements***

The charity operates a group personal pension scheme on a defined contribution basis. During the year, employee contributions were a minimum of 4% of pensionable salaries (2022: 4%), and employer contributions of 5% of pensionable salaries. (2022: 5%) Employer pension contributions payable in the year were £26,237 (2022: £23,559). The amount included within creditors at the year-end is £2,289 (2022: £3,029).

***Defined benefit pension arrangements***

The company participates in the scheme, a multi-employer scheme which provides benefits to some 82 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**13. Pension commitments (continued)**

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

The most recent estimated debt on withdrawal for Down's Syndrome Scotland has been calculated to be £74,391. This figure has an effective date of 30 September 2022. No current employees of Down's Syndrome Scotland are members of the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the scheme and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

**Deficit contributions**

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From 1 April 2022 to 31 May 2024:	£1,473,969 per annum (payable monthly and increasing by 3% each year on 1 <sup>st</sup> April)
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Some employers have agreed concessions (both past and present) with the Pension Trustee and have contributions up to 29 February 2028.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

---

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each on 1st April)
<b>From 1 April 2019 to 30 September 2027:</b>	<b>£136,701 per annum</b> (payable monthly and increasing by 3% each on 1st April)

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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

**PRESENT VALUES OF PROVISION**

	<b>31 March 2023</b>	<b>31 March 2022</b>	<b>31 March 2021</b>
	£	£	£
Present value of liability	<b>4,815</b>	<b>8,846</b>	<b>28,429</b>

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**13. Pension commitments (continued)**

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	<b>Period Ending</b> 31 March 2023 (£s)	<b>Period Ending</b> 31 March 2022 (£s)
Provision at start of period	8,846	28,429
Unwinding of the discount factor (interest expense)	152	223
Deficit contribution paid	(4,105)	(4,944)
Remeasurements - impact of any change in assumptions	(78)	(132)
Remeasurements - amendments to the contribution schedule	-	(14,730)
Provision at end of period	4,815	8,846

INCOME AND EXPENDITURE IMPACT

	<b>Period Ending</b> 31 March 2023 (£s)	<b>Period Ending</b> 31 March 2022 (£s)
Interest expense	152	223
Remeasurements – impact of any change in assumptions	(78)	(132)
Remeasurements – amendments to the contribution schedule	-	(14,730)
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	(78)	(14,862)

\*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2023 % per annum	31 March 2022 % per annum	31 March 2021 % per annum
Rate of discount	5.40	2.30	0.86

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**14. Financial commitments**

At 31 March 2023, future lease payments under non-cancellable operating leases are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	-	<b>5,161</b>
In the second to fifth years inclusive	-	-
	<hr/>	<hr/>
	-	<b>5,161</b>

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**15. Movement on funds**

	Balance at 1 April 2022	Income	Expenditure	Other recognised gains	Transfers during year	Balance at 31 March 2023
	£	£	£	£	£	£
<b>Restricted funds</b>						
Family Support Service	44,778	304,720	(241,803)	-	-	107,695
Communication skills	-	48,032	(48,032)	-	-	-
TeenZ Space	-	36,749	(36,749)	-	-	-
<b>Total restricted</b>	<b>44,778</b>	<b>389,501</b>	<b>(326,584)</b>	<b>-</b>	<b>-</b>	<b>107,695</b>
<b>Unrestricted funds</b>						
General	400,581	479,298	(515,801)	78	12,276	376,432
<i>Designated:</i>						
Tangible assets	39,730	-	-	-	(12,276)	27,454
Branches	77,715	23,598	(19,464)	-	-	81,849
Total designated	117,445	23,598	(19,464)	-	(12,276)	109,303
<b>Total unrestricted</b>	<b>518,026</b>	<b>502,896</b>	<b>(535,265)</b>	<b>78</b>	<b>-</b>	<b>485,734</b>
<b>TOTAL FUNDS</b>	<b>562,804</b>	<b>892,397</b>	<b>(861,849)</b>	<b>78</b>	<b>-</b>	<b>593,430</b>

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**15. Movement on funds (continued)**

	Balance at 1 April 2021	Income	Expenditure	Other recognised gains	Transfers during year	Balance at 31 March 2022
	£	£	£	£	£	£
<b>Restricted funds</b>						
Family Support Service	20,448	443,871	(419,541)	-	-	44,778
Communication skills	-	66,787	(66,787)	-	-	-
Commissioners	5,686	-	(5,686)	-	-	-
<b>Total restricted</b>	<b>26,134</b>	<b>510,658</b>	<b>(492,014)</b>	<b>-</b>	<b>-</b>	<b>44,778</b>
<b>Unrestricted funds</b>						
General	265,736	327,197	(194,867)	14,862	(12,347)	400,581
<i>Designated:</i>						
Tangible assets	27,383	-	-	-	12,347	39,730
Branches	74,903	14,057	(11,245)	-	-	77,715
Total designated	102,286	14,057	(11,245)	-	12,347	117,445
<b>Total unrestricted</b>	<b>368,022</b>	<b>341,254</b>	<b>(206,112)</b>	<b>14,862</b>	<b>-</b>	<b>518,026</b>
<b>TOTAL FUNDS</b>	<b>394,156</b>	<b>851,912</b>	<b>(698,126)</b>	<b>14,862</b>	<b>-</b>	<b>562,804</b>

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**15. Movement on funds (continued)**

***Purpose of restricted funds:***

*Family Support Service* – this core service received restricted funding from the Scottish Government, Big Lottery Improving Lives Fund, The Baily Thomas Charitable Fund and four other trusts as well as charges for specialist training and consultations.

*Communication skills (ABC)* – this core service received restricted funding from the Scottish Government, BBC Children in Need, the Hugh Fraser Foundation and one other trust as well as fees for sessions attended.

*Commissioners* – Adults with Down's Syndrome were selected to appear at the National Down's Syndrome Congress in 2019. The remaining funds were utilised in 2021/22.

***Purpose of designated funds:***

*Branches* - Funds held on behalf of the ten branches.

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**16. Analysis of net assets between funds**

	Fixed assets	Net current assets	Long term liabilities	Pension scheme liability	As at 31 March 2023
	£	£	£	£	£
Restricted funds	-	107,695	-	-	107,695
Unrestricted general funds	-	381,247	-	(4,815)	376,432
Unrestricted designated funds	27,454	81,849	-	-	109,303
	<u>27,454</u>	<u>570,791</u>	<u>-</u>	<u>(4,815)</u>	<u>593,430</u>

	Fixed assets	Net current assets	Long term liabilities	Pension scheme liability	As at 31 March 2022
	£	£	£	£	£
Restricted funds	-	44,778	-	-	44,778
Unrestricted general funds	-	436,440	(27,013)	(8,846)	400,581
Unrestricted designated funds	39,730	77,715	-	-	117,445
	<u>39,730</u>	<u>558,933</u>	<u>(27,013)</u>	<u>(8,846)</u>	<u>562,804</u>

**DOWN'S SYNDROME SCOTLAND  
2022-23 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**17. Property dilapidation provision**

	£
As at 1 April 2022	<b>27,102</b>
Revision to provision	(27,102)
As at 31 March 2023	<u>-</u>

The provision recognised related to dilapidations payable on rented property. This was released during the year once cost of dilapidations was paid.

**18. Related party transactions**

There were no related party transactions in the financial year or the previous financial year.