

DOWN'S SYNDROME SCOTLAND

Trustees' Report and Financial Statements

For the year ended 31 March 2025

Scottish Charity Number SC011012

Scottish Company Number SC356717

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

CHARITY INFORMATION

Trustees	Andrea Tonner Patricia Jackson OBE Rob Molan James Batchelor Jamie Blackport Aidan McEvoy Katrina Leese Amy Dalrymple Andrea Nolan OBE Nitin Gambhir Nashwa Matta Jo Wright	Chairperson Vice Chairperson (Retired 16 June 2025) Treasurer Resigned 3 June 2024 Vice Chairperson (from 16 June 2025) Appointed 24 March 2025 Appointed 24 March 2025 Appointed 24 March 2025
Company Secretary	Michael Cunningham	
Senior Management Team	Eddie McConnell Jo Hughes Michael Cunningham	Chief Executive Head of Service Development Finance and Resources Manager
Charity registration number	SC011012	
Company registration number	SC356717	
Website	www.dsscotland.org.uk	
Registered Address	SCVO Edward House 199 Sauchiehall Street Glasgow G2 3EX	
Auditor	CT Audit Limited Chartered Accountants and Statutory Auditor 61 Dublin Street Edinburgh EH3 6NL	
Solicitors	Lindsays WS Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE	
Principal bankers	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

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CHAIRPERSON'S STATEMENT

I am delighted to present this annual report for the year ending 31 March 2025. It has been a year of change, challenge and celebration.

We began our year celebrating the amazing talents of three of our adult members with Down's syndrome who travelled over 10,000 miles to Brisbane, Australia to take part in the 2024 World Down Syndrome Congress. Grace, Fiona and Cameron were supported by staff and families and their presentations made a huge impact on the 1,000+ delegates from 45 countries who had assembled for the first full Congress since we hosted the event in Glasgow in 2018.

We returned to domestic affairs with the publication of the Scottish Government's report on the consultation to the proposed Learning Disability, Autism and Neurodivergence Bill (the LDAN Bill). Over 850 responses were received, and we were pleased that people with Down's syndrome were recognised as a distinct community within the wider 'LDAN' population. Our excitement at this progress, and the explicit acknowledgement of our community's needs, was short-lived as the proposed Bill was not included in the final legislative programme of this current Scottish Parliamentary session. We remain fully included in the Government's ongoing development of this critical Bill which everyone hopes will be prioritised in the first session of the new Parliamentary term, after the May 2026 elections. Our expectations have been raised!

While these initiatives present us with an opportunity to shift the dial on the status and inclusion of people with Down's syndrome in all aspects of our society, the charity's ongoing mission and purpose is lived out on a daily basis by the wide range of services and activities we provide throughout the country. In the last 12 months, we have responded to close to 1,000 enquiries to our helpline and one in five of those enquiries has required intensive and ongoing support due to the complexity of the enquiry received. It is clear, from what families tell us, that access to statutory support is becoming increasingly limited and diluted as the pressure on public finances takes hold. More and more families are turning to charities like ours for the support that would normally be provided by statutory authorities. We will, of course, respond as we have done for the past 43 years, but this increased demand for support comes at a time when funding for the work we do with families and people with Down's syndrome is reducing in real terms and becoming much harder to secure.

We remain grateful to the Scottish Government for its significant investment in our work and to the many partners, funders and supporters who believe in what we do and match that belief with funds, grants, sponsorship and donations. This year, however, we have had to draw on our reserves to meet the demand for our support and services. After five years of growth resulting in a strong balance sheet, it is right that we do so but it makes it all the more urgent to focus on our ongoing sustainability, re-doubling our efforts to attract new funding and financial support so that we can be here for many more families and people with Down's syndrome who need us.

Navigating these challenges has been made more possible by a great team of Trustees, a hugely committed staff team and our network of ten enthusiastic and dedicated local branches.

This year, we said farewell to our longstanding Trustees and Vice Chair, Patricia Jackson OBE, whose knowledge and networks within the medical and health community across the UK and internationally, has benefited so many individuals with Down's syndrome and their families over many years. We celebrated Patricia's contribution while welcoming three new Trustees to the Board and were delighted to appoint Katrina Leese (former Chair of our Tayside & Fife Branch) as our new Vice Chair. Locally, we gave thanks to Margaret Russell, Ann Butler and Heather Wadih for their dedication and service in leading respectively our Edinburgh & Lothian, Dumfries & Galloway and Aberdeen City and Shire Branches. While retiring from their roles as Branch Chairs, all three remain active members of our local committees and we remain grateful for

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everything they have done for our community. Between them, they have given the charity over 20 years of dedicated service.

Undoubtedly, our most significant change and challenge is taking place now as we recruit a new Chief Executive to replace our 'retiring' Chief Executive, Eddie McConnell. Eddie will leave us later this year and we are grateful for his transformational leadership of the charity. We will have opportunities in the months ahead to recognise his legacy and tireless work for DSS but, for now, we simply say 'thank you, Eddie' for your kindness, compassion and incredible leadership.

In concluding my foreword to this annual report, I urge you to read in more detail the many achievements of the charity over the past 12 months – our staff team and our volunteers are making a real difference every single day and the Board of Trustees are grateful for the dedication and commitment they make, routinely going above and beyond.

Our year concluded with the most wonderful celebration of our community through our participation in the world renowned RHS Chelsea Flower Show. It did not disappoint! Nothing could have prepared us for the levels of engagement and awareness we achieved through our Down's Syndrome Scotland garden at RHS Chelsea. The craftsmanship and creative genius of our two wonderful garden designers, Nick Burton and Duncan Hall, was rightly recognised by the RHS with the award of a Silver Gilt Medal. Winning the People Choice Award confirmed that the great British public connected with our garden and everything it stood for: a celebration of people with Down's syndrome and a call to action to remove the societal barriers that prevent them from achieving their fullest potential. Our award-winning garden is now settling in its new home at Palacerigg Country Park in North Lanarkshire under the care of our partner charity, Watch US Grow, and it will open officially to the public in Spring next year. There will be quite a party and you are all invited.



Andrea Tonner
Chair of the Board of Trustees

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TRUSTEES' REPORT

For the year ended 31 March 2025

The Trustees, who are also Directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2025.

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 objectives the charity undertakes the following activities:

- (1) facilitates the personal development of people with Down's syndrome in order that they may realise their full potential;
- (2) addresses the support needs of people with Down's syndrome and their parents, relatives and carers;
- (3) raises 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) influences and supports 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 Strategic Framework for DSS for the period 2022-25. The Framework has been extended by 12 months to cover the period to 31 March 2026. Our core objectives set out in the Strategic Framework 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 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, we know that only 4.1% of people with a learning disability 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 young adult life can be a challenge for everyone but for people with Down's syndrome and their families, 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:

- 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 local branch network.
- Raising funds to support our objectives.

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2. ACHIEVEMENTS AND PERFORMANCE

In our last Annual Report (2023/24), we reported a 26% increase in enquiries to our family support line and a 32% increase in the level of support we provided to families reaching out to us for help and assistance. In an effort to address the year on year increase in demand for support, we have prioritised a more proactive approach in the last 12 months. We have made our resources and information more widely available and increased the number of information and workshop sessions we provide to parents to help them navigate the many challenges they continue to face on a daily basis.

Throughout 2024/25, we have recorded a reduction in enquiries to our helpline this year (**963** enquiries compared with 1,476 in 23/24) while, at the same time, we have witnessed significant increases in attendances at our proactive information (Grab a Cuppa) and workshops sessions (up **16%** and **73%** respectively). Although we have seen a drop in initial enquiries to the helpline, the overall level of enquiries received remains high, and has not returned to pre-pandemic levels.

In the last 12 months, and as a consequence of dedicating targeted resources in this area, we have witnessed a **30%** growth in the number of professionals participating in our teaching and training sessions. It is vital that we continue to influence and inform our professional community as their role can be crucial in helping individuals with Down's syndrome achieve their fullest potential.

Nothing stands still at DSS and the ongoing development of our services and our practice reflects the changing nature of the circumstances in which parents and carers find themselves today. As pressure continues to bear down on the public finances and statutory provision becomes increasingly limited, our work as the sole charity in Scotland supporting individuals with Down's syndrome (and their families) throughout their lives, has never been more needed.

Membership of the charity is now free for all families (as well as adults with Down's syndrome) and we are delighted to report the highest level of membership since the charity began its work in 1982. At 31 March 2025, we had **1,542** members across Scotland (up **3.7%** on last year.)

The detail of our achievements and performance over the last 12 months is set out here under each of our key operational areas:

2.1 Supporting families and working with professionals

As noted above, our Family Support Team has responded to **963** enquiries from families and professionals seeking our expert advice and support. Each of these general enquiries receives an initial response within 48 hrs.

One in five of the enquiries (**20%**) we receive to our helpline require significant levels of intensive support, and the average number of hours spent on each of these complex enquiries in 2024/25 was three hours. This is the sharp end of our frontline work with many of these families either in crisis or about to enter crisis.

In the last year, we were delighted to welcome **49** new babies born with Down's syndrome into the DSS community in Scotland. This includes Fraser and Innes (identical twins born with Down's syndrome from Oban) who are both thriving – the chance of both twins being born with Down's Syndrome is one in a million, making them very special members of our community.

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Our 'Grab a Cuppa' sessions were developed as an initiative in the pandemic when we sought to keep families in touch with each other and they continue today as informal information sessions on topics identified by parents and families, as well as in response to current enquiry needs. In the last 12 months, we have reviewed the format and timings of these sessions in discussions with parents and we are pleased to report that attendance at our 'Grab a Cuppa' sessions has increased by **16%** in 2024/25.

In addition to these informal sessions, we have also provided a programme of more structured workshops for parents and family members throughout the year with a more accessible and simpler booking process which has been well received. In the last 12 months, we have seen a substantial increase of **73%** in the number of parents attending these newly formatted sessions, compared to the previous 12 months.

Our core mission and purpose is to support families and individuals with Down's syndrome to achieve their fullest potential in life. We cannot do this work alone and we know that there is a wide network of professionals who come into contact with our families throughout their lives. These professionals, drawn from health, education, social work and social care, can have a huge impact (positively and sometimes less positive) on parents and carers and their ambition for their loved ones. This is why we invest so much time and resource in providing training sessions and raising awareness among this extensive network of professionals across Scotland.

In the last 12 months, our newly established Professional Engagement and Development Programme has gone from strength to strength and we have been hugely encouraged at the level of interest and participation in our training courses and teaching sessions. In 2004/25, over **3,159** professionals took part in our training courses and teaching sessions, an increase of **30%**. All of our courses are now CPD-accredited and sessions for teachers and school staff are aligned with the General Teaching Council for Scotland (GTCS) standards, enhancing their CPD value even further.

In addition to our ongoing work with families and our growing network of professionals, we have advanced a number of significant developments this year which we hope will embed best practice in supporting families and individuals to thrive:

- We developed and launched the new **Scottish Neonatal Care Pathway for Babies born with Down's syndrome** (a national standard adopted across Scotland).
- In partnership with 'Learn and Thrive, we have developed and launched a new resource on **'Respectful Relationships'**.
- We continue to work with Health Improvement Scotland in developing and implementing **Pregnancy Screening Standards** across Scotland.
- We have published a series of resources on the importance of having an **Annual Health Check**.

The work of the Family Support Team is highly valued by our families and our growing network of professionals. The following testimonials are evidence of their appreciation of our efforts and the quality of the work being led by the staff group at DSS.

"Since learning our little Lucy has Down's syndrome, Down's Syndrome Scotland (DSS) support team have been with us supporting us and helping us from day one. We joined up as a new family with an already 5-year-old girl and our newly born Lucy."

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We feel like we have formed friendships/part of the family with DSS and can't thank them enough for their help and amazing work and support they provide. They are truly a wonderful charity and we look forward to moving through life with them involving ourselves. They really focus on each individual, their needs, different ages, their families and their siblings. It's a wonderful community that we are so proud to be part of. Thank you from the bottom of our hearts!"

(The Meadwells)

"Learning about the specific learning profile of someone with Down's syndrome will really help how I communicate with people with Down's syndrome as a paramedic. I also found the information about common health conditions to be very helpful for things to ask them."

(a Paramedic attending one of our awareness sessions for health professionals)

"It was hugely beneficial and there's loads of things I want to start with the girl in my class straight away. Thanks so much for this wonderful opportunity. I look forward to getting the links for various resources too."

(a teacher attending one of our teaching sessions)

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

For many years, our ABC (Achieving Better Communications) Programme has been supporting families and individuals with Down's syndrome to develop and enhance their everyday communication skills. The programme is hugely valued by our families who continue to face reduced Speech and Language Therapy (SLT) input or experience very long waiting times to access even a basic service. In the past 12 months, our programme has expanded its provision and offers ABC input to younger and older adults as well as very young children and young people who remain at the core of the programme.

We now have **147** regular participants in the ABC Programme, an increase of **10%** on last year's numbers, and the team has delivered a remarkable **2,046** ABC sessions the length and breadth of Scotland.

The programme's 'First Steps' sessions for 0-3 year olds delivered just short of 400 sessions (**396**) in the last 12 months, which is an increase of **41%** on the previous year and doubled the number of 0-3 year olds in attendance.

The ABC 'Next Steps' sessions for 16-25 year olds (launched in 2023/24) has remained popular this year with the team delivering **330** Next Steps sessions to a group of **30** young adults. There is growing demand from this age-group and there will be a further intake to the Next Steps sessions later this year.

A welcome feature of our ABC Programme in recent years has been the introduction of 'spin-off' initiatives which have been developed in response to feedback received from families and individuals with Down's syndrome, the most popular of which is CHOIR 21. We now have two choirs, CHOIR 21 (for young people and teenagers) and CHOIR 21+ for adults. Demand for CHOIR 21 performances is growing all the time and in the past 12 months, just over **100** individuals with Down's syndrome took part in **9** live performances in venues that ranged from The Scottish Parliament to corporate dinners and exhibitions. A group of eight ABC members travelled to London in May 2025 to perform at the RHS Chelsea Flower Show at the opening of the Down's Syndrome Scotland Garden on day 1 of the show.

Makaton workshops provided by the ABC Team also continue to be popular with the 'Makaton Baby Sessions' having **20** young families regularly attending the **24** sessions provided in the last 12 months. We are receiving increasing requests for Makaton sessions from our growing network of professionals

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and in the 12 months to 31 March 2025, the ABC Team delivered **14** sessions for professionals which is an increase of **16%** on the previous year.

It is clear that parents and families hugely value the ABC Programme and feedback is consistently positive and encouraging. Here's what one of our new parents has to say about her son's participation in ABC sessions:

"We absolutely love our weekly first steps sessions and face to face meetings! Conall's Makaton is incredible for someone at 2 years old and I believe a lot of this is down to us having a weekly session and the fact they are recorded and we can come back to them at any time."

"Dawn is always at the end of a message to help and support us with Conall's communication. As a parent, I didn't really know where to start with Makaton and wasn't convinced Conall would learn it but wow, was I proved wrong - it's given him a voice and this is so very special. Thank you for helping us on our journey- forever grateful."

2.3 Supporting teenagers and adults with Down's syndrome

Our TeenZ Space programme, which was developed out of need in the pandemic to address loneliness and isolation, is now one of our core service offerings for our young teenagers. One in four of our members households that have a teenager with Down's syndrome now regularly take part in the TeenZ Space programme. **312** TeenZ Space sessions (typically **8-9** sessions a week) were held in the last 12 months with many new faces arriving this year as some of our older teenagers moved through to the adults programme (FriendZ Space).

As ever, the programme provides a real diversity of opportunity for teenagers to connect and form friendships while also meeting up, increasingly, at in-person meet-ups. The success of the Karaoke night held in a hotel in Stirling was repeated again this year with many parents talking profoundly about the impact of the event on them and their family who rarely get to experience the opportunity to socialise in ways that don't attract unwelcome judgement and comments. Here's what two parents had to say:

"It was great to see Mason feel so included by adults and teens alike. He was able to just be himself with no judgement which, unfortunately, is not always the case."

"Just to say thanks a lot for organising the disco. You work really hard and it is appreciated. Niamh had a cracking time and some of those karaoke performances I'll remember for years! See you next time."

Our programme for adults with Down's syndrome has continued to develop this year with the newly funded in-person FriendZ Meetups proving very popular throughout Scotland. In the last 12 months, **46** in-person Meetups took place across **7** areas in Scotland including the Highlands, Aberdeen, Perth & Kinross, Fife, Glasgow, Edinburgh, Dundee with the Central region offering sessions for adults from Falkirk, Stirling, Midlothian and Lanarkshire.

Volunteers continue to be a great asset to the FriendZ meetups programme with **10** dedicated volunteers supporting all of the sessions.

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The meetups are hugely significant in the lives of adults with Down's syndrome as it affords them the opportunity to connect with other adults, develop friendships and relationships while also having a lot of fun. It also has a very positive impact on parents too:

"Thanks for organising the bowling - Alison really enjoyed it. I also enjoyed catching up with Paul's mum who I knew when the children were about a year old and who I haven't seen for about 35 years!! In fact, we didn't recognise one another. Also meeting Aaron's mum Lynne. I have their numbers and have contacted them about the bowling here in Aberdeen that's on the first Friday of the month. We're looking forward to the next time."

Our online FriendZ Space sessions continue to be popular with a core group of **50** adults with Down's syndrome taking part in **112** online sessions delivered in this past year. New members have joined this year and topics have included everything from gardening to mindfulness to online dinner parties. FriendZ Space was introduced during the pandemic to provide a platform to keep adults connected and to address isolation and loneliness within the community. This emphasis continues today with some individuals reporting a profound and positive impact on their mental health and wellbeing:

"When I come to Friendz Space I look forward to love, laughing and friends."

"I love to meet the same familiar people at FriendZ Space, it's really great. I wouldn't be able to do this normally. I really love doing the quizzes and bingo at night times. I'm very happy at FriendZ Space."

Between our TeenZ Space programme and our Friendz Meetups and online FriendZ Space sessions, we have provided **424** sessions in the last 12 months with just over **90** individuals with Down's syndrome (and their families) benefitting from the sessions on offer.

2.4 Raising awareness and influencing national policy

As we seek to create a world that is more inclusive of people with Down's syndrome in all aspects of life, we know that we must change societal attitudes and challenge perceptions about the value and potential of our fellow citizens who just happen to have an extra chromosome. Raising awareness and influencing national policy is central to our mission to bring about change and at the heart of this work must be the voices of people with Down's syndrome.

Our 'Experts Group' (adults with Down's syndrome) has been busy again this year holding **7** meetings in the past 12 months and engaging with **10** external organisations covering a wide range of interests including medical research, advocacy, digital health, personal safety, social care and housing.

The group is keen to expand and attract new 'experts' to its work; the current members of the **DSS Expert Group** are as follows:

- | | |
|-----------------|--------------------|
| • Andrew Davies | • Megan Bilsland |
| • Theresa Boyle | • Andrew Macintyre |
| • Emily Aikman | • Derek Jenkins |
| • Sam Ross | • Fiona Dawson |

Ensuring people with Down's syndrome are visible and vocal is one of the ways we seek to raise awareness and challenge outdated perceptions. In the past 12 months, we created two global opportunities to do that. In July 2024 a delegation of three adults with Down's syndrome attended the **World Down Syndrome Congress** in Brisbane, Australia and, with the support of a small staff team,

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delivered presentations on a range of topics including self-advocacy, digital inclusion, our TeenZ Space Programme and our ABC Programme. This was a great opportunity for these three young adults to gain new experiences and share their thoughts with fellow advocates throughout the world.

As 2024/25 drew to a close, we were putting the finishing touches to our **Down's Syndrome Scotland Garden** at the RHS Chelsea Flower Show which gave us an unprecedented platform to celebrate the qualities of people with Down's syndrome while challenging perceptions and discrimination. Over **145,000** visitors attended the show in May 2025 and over **3 million** viewers tuned in to watch the Day 1 coverage on BBC One which featured the DSS Garden. Our garden not only reached new audiences with our messages of celebration, hope and change it also went on to win the People's Choice Award in our category for its joyful planting and powerful storytelling.

We were heartened to read the clear acknowledgement of the specific needs of our community in the Scottish Government's publication which summarised the responses to the consultation on the proposed **Learning Disability, Autism and Neurodivergence Bill** (the LDAN Bill). We were pleased to see that people with Down's syndrome were recognised as a distinct community within the overall LDAN community and that they should be specifically referenced in the scope and definition of the proposed Bill.

However, like so many others across the diverse LDAN community, we were very disappointed that the LDAN Bill was not included in the Government's final **Programme for Government** announcement for this current session of the Scottish Parliament. We have continued to work closely with the Scottish Government in supporting the development of draft policy provisions for the LDAN Bill and we earnestly hope that the new Scottish Government, following the May 2026 elections, will recognise the cross-party support for the LDAN Bill and ensure it is included in the first Programme for Government announcement in the first terms of the newly elected Scottish Parliament. Our work in this area also includes the support we provide to the learning disabled members of the Government's **Lived Experience Advisory Panel** (the 'LEAP') which, in the past 12 months has now been extended to provide support to all **23** members of the LEAP.

Raising awareness and influencing national policy is key to ensuring that our ambition for every individual with Down's syndrome is understood and shared by key decision-makers in Scotland, at all levels. Our work in this area is driven by our two underpinning principles, as set out in our Strategic Framework – to promote the **human rights** of our fellow citizens with Down's syndrome and to fight for their **equality and inclusion**.

Both aspects featured in **Down's Syndrome Awareness Week** and **World Down's Syndrome Day** in March which provides us with a significant platform to celebrate the potential, value and contribution of our fellow citizens who happen to have Down's syndrome. We are always amazed at the generosity and kindness of so many supporters who join us during Awareness Week to raise awareness and vital funds for the charity. Although our fundraising target for Awareness Week was not met, the level of awareness raising and online engagement was significantly higher than what we have seen in previous years.

2.5 Establishing a vibrant community through our branch network

Down's Syndrome Scotland is hugely fortunate to have a network of **ten local branches** throughout Scotland. In many ways, they are the beating heart of the charity creating local opportunities for parents and families to meet-up and connect with each other. In the past 12 months we have said goodbye to three Branch Chairs (Margaret Russell in Edinburgh & Lothian, Ann Butler in Dumfries &

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Galloway and Heather Wadih in Aberdeen City & Shire). Each have made a huge contribution to building the success of their local branch and we have welcomed their successors to the DSS Family.

Our Branch Chairs have continued to meet-up together and they have also continued their meetings with the Trustees of the Charity. Our Chief Executive maintains in close contact with the Branch Chairs visiting, when he can, a number of their local events and committee meetings.

Our current network of local branches is as follows:

- **Aberdeen City and Shire** (Branch Chair: to be appointed)
- **Angus** (Branch Chair: Jacqueline Watson)
- **Ayrshire** (Branch Chair: Margaret Hastings)
- **Central Scotland** (Branch Chair: Donna Smith)
- **Dumfries and Galloway** (Branch Co-Chairs: Laura Packer and Chloe Ellis)
- **Edinburgh and Lothians** (Branch Co-Chairs: Laura Connor and Claire Anderson)
- **Highlands and Islands** (Branch Chair: Lisa Douglas)
- **Tayside and Fife** (Branch Chair: Katie Jamieson)
- **West of Scotland** (Branch Chair: Morna Lawson)
- **Oban Area & Isles** (Branch Chair: Arlene McLeod)

In addition to the growth in membership mentioned earlier, we have continued to grow our online community. On Facebook, we now have **14,500** followers (12,300 in 2024) and on Instagram and LinkedIn the numbers are **1,500** (up **59%** on last year) and **1,300** (up **47%** on last year) respectively, substantial increases. Continuing to see growth in our online following, across all platforms, will be key to our strategy to secure more support, as we endeavour to reach more families and people with Down's syndrome throughout all of Scotland.

2.6 Raising funds to support our objectives

At Down's Syndrome Scotland, our ability to provide critical support and services to families in need and individuals with Down's syndrome is directly related to our ability to raise vital funds, year in year out. Each year we must raise close to **£1m** to ensure we can be there for families and individuals with Down's syndrome in all the key moments in their lives, all over Scotland. About a third of our funding (**£330k**) comes from the Scottish Government which recognises that the work we do supports families who are often in crisis and contributes significantly to their national policy agenda for people with a learning disability living in Scotland.

The balance of income must be raised by the Fundraising Team and we are so grateful that so many individuals and organisations place their trust in us as a charity to deliver for our beneficiaries. We simply could not carry out our vital work if it wasn't for this support.

The past 12 months have been challenging for those operating in the fundraising sector. As statutory funding becomes increasingly limited due to the pressure on public finances, the competition for funding from other sources has increased exponentially.

In the 12 months to 31 March 2025, our total fundraised income at **£948,577** fell short of our target figure for the year, despite this income being £42,610 higher than the equivalent figure for 2024 (£905,967). While some of our fundraised income lines performed above expectation, the two areas that contributed to missing the overall fundraised income target for the year were our Trusts and

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

Foundations income (down by £28,929) and Down's Syndrome Awareness Week in March 2025, which raised £13,588 against a projection of £75,000.

Efforts are focussed in this current year to give the charity the best possible chance of meeting or exceeding its fundraised income targets for 2025/26.

We continue to be hugely appreciative of the funding we secure from a wide range of Trusts and Foundations who have supported us over many years. Their belief in our work is as important as their continued funding of our programmes and services. A full list of the Trusts and Foundations that have supported us in the last 12 months can be seen on page 17.

3. PLANS FOR 2025-26

Our three-year **Strategic Framework**, covering the initial period from 2022 to 2025 has now been extended for 12 months to 31 March 2026. We sometimes refer to our strategic framework as our '4-4-2 strategy':

- the first '4' refers to our four strategic objectives as set by our core mission and purpose (providing support to families, supporting individuals with Down's syndrome to achieve their potential, contributing to national policy and research, and raising awareness and challenging out-dated perceptions);
- the next '4' refers to the four programmes for change identified by adults with Down's syndrome (better health, greater employment opportunities, improved transition planning, and active community living);
- the final '2' reflects our two underlying foundation principles (promoting human rights and securing equality and inclusion).

Against this framework, our priorities for the year ahead include:

- Recruiting our new Chief Executive, to be in post by December 2025.
- Reviewing our financial sustainability and further strengthening our fundraising approach.
- Working closely with the Scottish Government in developing the draft policy provisions for the proposed LDAN Bill which will hopefully be included in the first term of the next Scottish Parliament.
- Launching our new Inclusive Employment Programme to bring about new opportunities for meaningful employment for people with Down's syndrome in Scotland.
- Ensuring every member of our adult community can access an Annual Health Check within their local health board area.
- Supporting our local branches and bringing forward proposals to appoint two Branch Development Officers.
- Launching a new Individual Giving Programme for the charity to attract regular donors whose donations will underpin the services and programmes we offer.
- Expanding our Expert Advisory Group to attract further involvement from adults with Down's syndrome in the work of the charity across Scotland.
- Growing our membership, especially our Life Members (adults with Down's syndrome), and continuing to increase our followership on our social media platforms with new and vibrant content.
- Relocating our award-winning RHS Chelsea Garden to Palacerigg Country Park in partnership with Watch US Grow and North Lanarkshire Council.

Our core purpose in supporting families and individuals with Down's syndrome will remain central to all our work as we continue our efforts to reach more people with Down's syndrome, more quickly and more often through our ever-evolving services and programmes. In our determined efforts to get everyone to recognise

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2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

the value, contribution and potential of our fellow citizens with Down's syndrome, we will consolidate our partnership working with our closest partners while reaching out to new supporters and new partners, encouraging them to join our movement for change.

4. RISKS AND UNCERTAINTIES

The charity's Risk Register is reviewed at every meeting of the Board of Trustees and is scrutinised in detail at each quarterly meeting of the Finance and Risk Sub Committee (FRSC) of the Board. The Register details the actions, mitigations and controls in place to manage each of the identified strategic risks and each risk has a risk score (derived from likelihood of the risk happening and the impact should the risk occur). The Risk Register is a dynamic document with actions and controls updated at each quarter along with a review of the risk score for each identified risk.

In 2024/25, the Risk Register identified 20 strategic and operational risks facing the charity and set out the range of actions, controls and mitigations in place to manage each risk. A new risk was added this year in recognition of the significant organisational focus in delivering the Down's Syndrome Scotland Garden at the RHS Chelsea Flower Show in May 2025. 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 and fraud, data protection and financial reporting;
- **Reputation:** risks that could impact adversely the reputation and standing of the charity; and
- **Special Project (new for 2024/25):** the risk associated with the significant undertaking of delivering a successful Down's Syndrome Scotland Garden at the 2025 RHS Chelsea Flower Show.

The following risks, including their actions and controls to manage the risks, are the highest scoring risks in the Risk Register:

Risk 2: *The potential of people with Down's syndrome and their contribution to society fails to be recognised and valued.*

(Summary of controls: maximise the opportunity from DSS's participation in the RHS Chelsea Flower Show; plan and execute a full programme of awareness raising for World Down's Syndrome Day and Down's Syndrome Awareness Week in March.)

Risk 3: *The cost of living crisis impacts on families/members' participation and membership of DSS.*

(Summary of controls: engage proactively with families who we know may be in hardship; continue to provide free access to member sessions (TeenZ Space and FriendZ Space); partner with other specialist organisations to provide cost-of-living advice (e.g. Home Energy Scotland, Citizen's Advice); continuing a 50% discount of ABC subscription fees; and introduce free DSS membership for all families and households.)

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Risk 5: A catastrophic drop in income occurs and significant cash flow problems arise, threatening 'going concern' status of the charity

(summary of controls: The annual audit exercise will consider the going concern status of the charity and offer a professional opinion; a fundraising forum has been established, meeting every 6-8 weeks to review fundraising income lines; fundraising has been added as a standing item at all FRSC meetings; Leadership group to be established to identify savings and tighten expenditure controls; mid-year financial review to be robustly planned and executed; and introduce a new regular giving programme.)

Risk 7: Loss of Senior Staff.

(Summary of controls: develop succession planning for all three roles in the senior team; establish a Leadership Group made up of the senior team and all Team Leads; appoint an Executive Search agency to work with the Board of Trustees in recruiting DSS's next Chief Executive.)

Risk 8: Welfare and wellbeing of staff deteriorates.

(Summary of controls: maintain weekly all staff briefing sessions online; increase number of staff in-person get togethers from 4 to 6 a year; monitor staff wellbeing and morale levels; review and support WFH arrangements and home working policy; ensure all staff take their holidays; introduce wellbeing app for all staff; promote access to staff wellbeing and support resources; promote family first/health first approach.)

Risk 10: Ineffective organisational structure and staff/volunteer management practices

(Summary of controls: recruit and appoint two Branch Development Officers to support the Branch Chairs and the network of volunteers involved in local branches; strengthen the management of the fundraising and communication functions within DSS; identify critical skills and expertise required in the new Chief Executive of DSS.)

Risk 11: Service delivery fails to adapt and evolve as demand continues to increase and poor service delivery is experienced.

(Summary of controls: Design, develop and introduce Hub21 online platform for members; expand ABC online delivery options; introduce a new refreshed Adults Programme; consider partnership working approaches to service delivery; work more closely with local Branches to pick-up local enquiries and promote parent to parent approaches; consider volunteer recruitment and development; initiate service re-design thinking.)

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, submit a comprehensive response from the organisation and support the Expert Advisers Group to submit their independent response; continue to provide support to the learning disabled members of the Government's Lived Experience Advisory Panel; fully engage in the development of the draft policy provisions for the LDAN Bill.)

Risk 17: Cyber Security arrangements are weak and data protection vulnerability increases resulting in breaches of data protection regulations.

(summary of controls: Ensure all staff have completed data protection and information security training annually; Renew Cyber Essentials certification annually, frequently advise staff to be vigilant and alert to the potential for cyber fraud which is significantly on the increase.)

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

5. FINANCIAL REVIEW

Income and expenditure

For the year ended 31 March 2025, DSS is reporting net expenditure of £132,617 (2024 net income of £14,349) resulting in a decrease in funds of £132,617 (2024, £955,026 increase of £14,349 after pension deficit remeasurement gains).

Total income amounted to £1,009,180 in the year. Of this, funds raised from community fundraising, events, individual and corporate donations, legacies and membership fees totalled £258,059. The Scottish Government contributed £390,000 for our family support and ABC services as well as core costs. A further £287,267 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 £40,791. The remaining £33,063 was received from merchandise, miscellaneous income and bank interest.

The following charitable trusts, foundations and other grant-giving funders contributed to our income in 2024-25:

The Corra Foundation	Project Giving Back
Garfield Weston Foundation	Charles Trotter Trust
The D'Oyly Carte Trust	Acorns to Trees
McDonalds in the Community	Scottish Children's Lottery Trust
The Barrack Charitable Trust	Impact Funding Partners
AM Pilkington	Asda Foundation
Agnes Hunter Trust	Miss Isabel Harvie Charitable Trust
James Wood Bequest Fund	The Cruden Foundation
The Meikle Foundation	Moncur Trust
RS MacDonald Charitable Trust	Enzo Londei Charitable Trust
The National Lottery Awards for All	Hugh Fraser Foundation
Gertrude Muriel Pattullo Trust	Mazars Trust
PF Charitable Trust	Leng Charitable Trust
Co-op Community Fund	Northwood Charitable Trust
Matthew McGuire Trust	

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

KAEFER UK & Ireland	CNRI UK
CCA Global	Palace Hotel, Inverness
J W Filshill Ltd	Phoenix Group
Inverness Crazy Golf	Fife Fabrications
Centurion Managements Systems Ltd	David Reid
Covetrus	Peter Vardy Ltd
Synergy Civil Engineering Ltd	

Expenditure for the year totalled £1,141,797. Of this, £923,662 was spent running ongoing services and projects and £224,969 was incurred raising funds. Included in these cost totals are central support costs of £176,774 and governance costs in running the charity of £41,361. Further details of expenditure are available in notes 7 and 8 of the financial statements.

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

Reserves

As at 31 March 2025, DSS had funds totalling £475,162. Of these, £84,130 are restricted for specific services and projects. Unrestricted funds totalled £391,032, with £17,570 relating to fixed assets and £83,083 held for the ten branches across Scotland. The remaining £290,379 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 four months annual operating expenditure. This Reserves Policy is reviewed annually by the Board and adjusted as appropriate. As at 31 March 2025, total reserves available (excluding those relating to fixed assets) represented just under five months total expenditure for 2024-25.

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 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.

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

<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 as well as cost of living pay awards for all staff. Key management personnel include the Trustees. At 31 March 2025, there were 26 members of staff in total (19.6 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);
- 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.

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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:



Andrea Tonner
Chair of the Board of Trustees

22 September 2025



Rob Molan
Treasurer

22 September 2025

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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 2025 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 2025, 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.

DOWN'S SYNDROME SCOTLAND 2024-25 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 19 and 20, 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.

DOWN'S SYNDROME SCOTLAND 2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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; and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

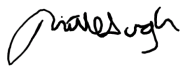
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**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 CA (Senior Statutory Auditor)
For and on behalf of
CT Audit Limited
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh, EH3 6NL

29 September 2025

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

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure Account)

For the year ended 31 March 2025

	<i>Note</i>	2025	2025	2025	2025	2024
		Unrestricted	Unrestricted	Restricted	Total	Total
		General	Designated			
		£	£	£	£	£
INCOME						
Donations and legacies	3	419,929	31,449	497,199	948,577	905,967
Trading activities	4	1,478	-	-	1,478	2,120
Investment income	5	18,334	-	-	18,334	13,348
<i>Income from charitable activities:</i>	6					
Ongoing charitable activities		-	8,958	31,833	40,791	35,591
Total income		439,741	40,407	529,032	1,009,180	955,026
EXPENDITURE						
Cost of raising funds	7	(224,969)	-	-	(224,969)	(157,268)
<i>Cost of charitable activities:</i>						
Ongoing charitable activities	7	(304,132)	(35,699)	(576,997)	(916,828)	(783,409)
Total expenditure excluding pension scheme adjustments		(529,101)	(35,699)	(576,997)	(1,141,797)	(940,677)
Net (expenditure) / income before pension scheme adjustments and investment property gains		(89,360)	4,708	(47,965)	(132,617)	14,349
Pension scheme adjustments – remeasurement gains	13	-	-	-	-	-
Net (expenditure) / income & net movement in funds		(89,360)	4,708	(47,965)	(132,617)	14,349
Funds brought forward	15	379,739	95,945	132,095	607,779	593,430
Funds carried forward	15	290,379	100,653	84,130	475,162	607,779

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 28 to 41 form part of these financial statements

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

BALANCE SHEET

As at 31 March 2025

	<i>Note</i>	2025 £	2024 £
Fixed assets			
Tangible assets	10	<u>17,570</u>	<u>17,197</u>
		17,570	17,197
Current assets			
Stock		3,268	3,268
Debtors	11	70,430	57,588
Cash at bank and in hand		<u>491,108</u>	<u>570,572</u>
		564,806	631,428
Creditors: amounts falling due within one year	12	<u>(107,214)</u>	<u>(40,846)</u>
Net current assets		457,592	590,582
Total assets less current liabilities		475,162	607,779
Creditors: amounts falling due after more than one year:	12	-	-
Net assets		<u>475,162</u>	<u>607,779</u>
The funds of the charity:			
Restricted funds	15	84,130	132,095
Unrestricted funds			
General	15	290,379	379,739
Designated	15	<u>100,653</u>	<u>95,945</u>
		475,162	607,779

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 22 September 2025.



Andrea Tonner
Chair of the Board of Trustees



Rob Molan
Treasurer

The notes on pages 28 to 41 form part of these financial statements.

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS

For the year ended 31 March 2025

Reconciliation of net expenditure to net cash flow from operating activities

	2025	2024
	£	£
Cash flows from operating activities:		
Net cash used in operating activities	(82,858)	(35,459)
Cash flows from investing activities:		
Bank interest received	18,334	11,348
Payments to acquire tangible fixed assets	(14,940)	-
Net cash flow provided by investment activities	3,394	11,348
(Decrease) in cash and cash equivalents in the year	(79,464)	(24,111)
Cash and cash equivalents at the beginning of the year	570,572	594,683
Cash and cash equivalents at the end of the year	491,108	570,572
	2025	2024
	£	£
Net expenditure for the year	(132,617)	15,157
Adjustments for:		
Depreciation during year	14,567	10,257
Remeasurement gains on defined benefit pension scheme deficit	-	(1,394)
Bank interest received	(18,334)	(11,348)
Decrease in stock	-	150
(increase) in debtors	(12,842)	(35,577)
Increase in creditors	66,368	(12,704)
Net cash (used in) operating activities	(82,858)	(35,459)

Analysis of Changes in Net Debt	2024	Cash flows	2025
	£	£	£
Cash and cash equivalents	570,572	(79,464)	491,108

The notes on pages 28 to 41 form part of these financial statements

DOWN'S SYNDROME SCOTLAND 2024-25 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 financial statements 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. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the charity.

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 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 is 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
2024-25 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 £1,000 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
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. Income from donations and legacies

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Scottish Government Grants	116,897	273,103	390,000	360,000
Other grants and trusts	64,200	223,067	287,267	261,459
Community fundraising and events	111,498	-	111,498	157,314
Individual and corporate donations	85,110	330	85,440	91,055
Legacies	23,387	-	23,387	500
Branch fundraising activities	31,449	-	31,449	24,433
Membership subscriptions	6,285	-	6,285	7,451
Other Income	12,552	699	13,251	3,755
	<u>451,378</u>	<u>497,199</u>	<u>948,577</u>	<u>905,967</u>

Income from donations and legacies in 2024 was £905,967 of which £391,979 was unrestricted and £513,988 was restricted.

4. Trading activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Christmas card sales and other merchandise	1,478	-	1,478	2,120
	<u>1,478</u>	<u>-</u>	<u>1,478</u>	<u>2,120</u>

Income from trading activities in 2024 of £2,120 was all unrestricted.

5. Investment income

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	18,334	-	18,334	13,348
	<u>18,334</u>	<u>-</u>	<u>18,334</u>	<u>13,348</u>

Income from investments in 2024 of £13,348 was all unrestricted.

6. Income from charitable activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Training, consultations and ABC sessions	-	31,833	31,833	31,976
Branch activities	8,958	-	8,958	3,615
Ongoing charitable activities	8,958	31,833	40,791	35,591
	<u>8,958</u>	<u>31,833</u>	<u>40,791</u>	<u>35,591</u>

Income from charitable activities in 2024 was £35,591 of which £31,976 was restricted and £3,615 unrestricted.

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. Analysis of total expenditure

	Direct costs £	Support costs £	Governance costs £	2025 Total £	2024 Total £
Cost of raising funds	<u>196,029</u>	<u>23,425</u>	<u>5,515</u>	<u>224,969</u>	<u>157,268</u>
Cost of charitable activities				-	
<i>Ongoing charitable activities:</i>					
Supporting families and professionals	254,183	47,938	11,030	313,151	296,516
Raising awareness and influencing policy	50,763	5,856	1,379	57,998	49,271
Developing communication skills	149,808	35,137	8,272	193,217	191,896
Supporting Young people with Ds	54,641	17,569	4,136	76,346	-
Supporting adults with Ds	79,334	11,713	2,757	93,804	183,714
Social Meetups	48,842	11,713	2,757	63,312	26,663
Online sessions for people with Ds	14,118	5,855	1,379	21,352	-
Inclusive employment programme	26,263	17,568	4,136	47,967	-
Lived experience programme	13,609	-	-	13,609	4,200
Branch activities	<u>36,072</u>	<u>-</u>	<u>-</u>	<u>36,072</u>	<u>31,149</u>
Ongoing charitable activities	<u>727,633</u>	<u>153,349</u>	<u>35,846</u>	<u>916,828</u>	<u>783,409</u>
Total expenditure	<u>923,662</u>	<u>176,774</u>	<u>41,361</u>	<u>1,141,797</u>	<u>940,677</u>

Expenditure on raising funds of £224,969, (2024: £157,268) was all unrestricted. Expenditure on ongoing charitable activities was £916,828, (2024: £783,409) of which £339,831 (2024: £261,845) was unrestricted and £576,997 (2024: £521,564) 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 central office support functions. An analysis of material categories of expenditure included within support costs is shown below:

	2025 £	2024 £
Central office staff and related costs	102,301	86,656
Property	8,397	9,244
IT and communications	22,495	22,591
Office administration	16,728	15,159
Professional fees	12,284	10,174
Fixed assets depreciation and gains/losses on disposal	14,567	10,257
Interest expense (re pension deficit)	2	137
	<u>176,774</u>	<u>154,258</u>

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Governance costs

	2025	2024
	£	£
Senior management	30,292	29,083
Audit fee	9,450	9,300
Board meetings (including AGM)	1,556	1,013
Trustees' expenses	63	45
	41,361	39,441

9. Staff costs

	2025	2024
	£	£
Wages and salaries	729,196	613,693
Social security costs	51,264	47,615
Pensions	41,995	28,342
	822,455	689,650

During the year, the average head count was 28.9 equating to 21.0 full time equivalent employees (2024: 26.9 average head count, 20.0 full time equivalent employees).

One employee received employee benefits of more than £60,000 (2024: 1). The total amount of employee benefits remunerated to key management personnel for the year was £177,275 (2024: £178,389). The charity considers that its key management personnel are the members of the Senior Management Team.

One payment of £5,000 is included within wages and salary costs in connection with cessation of employment (2024: £Nil).

None of the Trustees received any remuneration. During the year, a total of £63 (2024: £45) was paid to one Trustee in respect of reimbursement of travel expenses.

10. Tangible fixed assets

	Office Equipment £	2025 Total £
Cost		
As at 1 April 2024	57,468	57,468
Additions	14,940	14,940
Disposals	-	-
As at 31 March 2025	72,408	72,408
Depreciation		
As at 1 April 2024	40,271	40,271
Charge for the year	14,567	14,567
Disposals	-	-
As at 31 March 2025	54,838	54,838
Net book value as at 31 March 2025	17,570	17,570
Net book value as at 31 March 2024	17,197	17,197

The addition of £14,940 relates to our new website which is being depreciated over 3 years.

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. Debtors

	2025	2024
	£	£
Sundry debtors	17,095	38,553
Prepayments	53,335	19,035
	<u>70,430</u>	<u>57,588</u>

12. Creditors

Amounts falling due within one year:

	2025	2024
	£	£
Sundry creditors	66,277	18,301
Accruals	31,325	17,773
Multi-employer pension scheme liability	-	724
Deferred income	9,612	4,048
	<u>107,214</u>	<u>40,846</u>

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

	2025	2024
	£	£
As at 1 April 2024	4,048	-
Parent deposits for World Down's Syndrome Congress	(4,048)	4,048
Ticket receipts for Chelsea Flower Show	3,612	-
Grant received for Chelsea Flower Show	6,000	-
As at 31 March 2025	<u>9,612</u>	<u>4,048</u>

DOWN’S SYNDROME SCOTLAND
2024-25 TRUSTEES’ REPORT AND FINANCIAL STATEMENTS

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 (2024: 4%), and employer contributions of 5% of pensionable salaries. (2024: 5%) Employer pension contributions payable in the year were £36,157 (2024: £26,904). The amount included within creditors at the year-end is £21,300 (2024: £2,483).

Defined benefit pension arrangements

The company participates in 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.

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.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0m. From 1 June 2024 the majority of employers no longer pay deficit contributions.

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme’s previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. 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 2022 to 31 May 2024:	£1,473,969 per annum (payable monthly and increasing by 3% each year on 1 st 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.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

DOWN'S SYNDROME SCOTLAND

2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

13. Pension commitments (continued)

PRESENT VALUES OF PROVISION

	31 March 2025 £	31 March 2024 £
Present value of liability	-	724

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Provision at start of period	724	4,815
Unwinding of the discount factor (interest expense)	2	137
Deficit contribution paid	(726)	(4,228)
Remeasurements - impact of any change in assumptions	-	-
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	-	724

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Interest expense	2	137
Remeasurements – impact of any change in assumptions	-	-
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-

* 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.

ASSUMPTIONS

	31 March 2025 % per annum	31 March 2024 % per annum
Rate of discount	4.98	4.90

**DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Pension commitments (continued)

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
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (continued)

14. Movement on funds

	Balance at 1 April 2024	Income	Expenditure	Other recognised gains	Transfers during year	Balance at 31 March 2025
	£	£	£	£	£	£
Restricted funds						
Family Support Service	131,932	230,962	(309,630)	-	-	53,264
Communication skills	-	100,812	(100,812)	-	-	-
TeenZ Space	-	41,929	(41,929)	-	-	-
FriendZ Meetups	-	45,313	(44,695)	-	-	618
Young People & Adults	163	56,896	(57,059)	-	-	-
Inclusive employment	-	53,121	(22,873)	-	-	30,248
Total restricted	132,095	529,033	(576,998)	-	-	84,130
Unrestricted funds						
General	379,739	439,740	(529,100)	(373)	373	290,379
<i>Designated:</i>						
Tangible assets	17,197	-	-	-	373	17,570
Branches	78,748	40,407	(36,072)	-	-	83,083
Total designated	95,945	40,407	(36,072)	-	373	100,653
Total unrestricted	475,684	480,147	(565,172)	(373)	-	391,032
TOTAL FUNDS	607,779	1,009,180	(1,142,170)	(373)	-	475,162

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

14. Movement on funds (continued)

	Balance at 1 April 2023	Income	Expenditure	Other recognised gains	Transfers during year	Balance at 31 March 2024
	£	£	£	£	£	£
Restricted funds						
Family Support Service	107,695	320,418	(296,181)	-	-	131,932
Communication skills	-	119,541	(119,541)	-	-	-
FriendZ Meetups	-	23,735	(23,735)	-	-	-
TeenZ Space	-	15,633	(15,633)	-	-	-
Young People & Adults	-	66,637	(66,474)	-	-	163
Total restricted	<u>107,695</u>	<u>545,964</u>	<u>(521,564)</u>	<u>-</u>	<u>-</u>	<u>132,095</u>
Unrestricted funds						
General	<u>376,432</u>	<u>381,014</u>	<u>(387,964)</u>	<u>-</u>	<u>10,257</u>	<u>379,739</u>
<i>Designated:</i>						
Tangible assets	27,454	-	-	-	(10,257)	17,197
Branches	<u>81,849</u>	<u>28,048</u>	<u>(31,149)</u>	<u>-</u>	<u>-</u>	<u>78,748</u>
Total designated	<u>109,303</u>	<u>28,048</u>	<u>(31,149)</u>	<u>-</u>	<u>(10,257)</u>	<u>95,945</u>
Total unrestricted	<u>485,734</u>	<u>409,062</u>	<u>(419,113)</u>	<u>-</u>	<u>-</u>	<u>475,684</u>
TOTAL FUNDS	<u>593,430</u>	<u>955,026</u>	<u>(940,677)</u>	<u>-</u>	<u>-</u>	<u>607,779</u>

**DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

14. 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.

Purpose of designated funds:

Branches - Funds held on behalf of the ten branches.

DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. Analysis of net assets between funds

	Fixed assets	Net current assets	Long term liabilities	Pension scheme liability	As at 31 March 2025
	£	£	£	£	£
Restricted funds	-	84,130	-	-	84,130
Unrestricted general funds	-	290,379	-	-	290,379
Unrestricted designated funds	17,570	83,083	-	-	100,653
	<u>17,570</u>	<u>457,592</u>	<u>-</u>	<u>-</u>	<u>475,162</u>

	Fixed assets	Net current assets	Long term liabilities	Pension scheme liability	As at 31 March 2024
	£	£	£	£	£
Restricted funds	-	132,095	-	-	132,095
Unrestricted general funds	-	380,463	-	(724)	379,739
Unrestricted designated funds	17,197	78,748	-	-	95,945
	<u>17,197</u>	<u>591,306</u>	<u>-</u>	<u>(724)</u>	<u>607,779</u>

**DOWN'S SYNDROME SCOTLAND
2024-25 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

16. Related party transactions

A relative of a senior staff member was employed on a 6 month temporary contract in 2025.