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DOWN'S SYNDROME SCOTLAND

Trustees' Report and Financial Statements

For the year ended 31 March 2026

Scottish Charity Number SC011012

Scottish Company Number SC356717

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CHARITY INFORMATION

Trustees	Andrea Tonner	Chairperson
	Patricia Jackson OBE	Vice Chairperson (Resigned 16 June 2025)
	Rob Molan	Resigned 18 June 2026
	James Batchelor	Resigned 12 March 2026
	Aidan McEvoy	
	Katrina Leese	Vice Chairperson (from 16 June 2025)
	Amy Dalrymple	
	Andrea Nolan OBE	
	Nitin Gambhir	
	Nashwa Matta	
	Jo Wright	
Company Secretary	Michael Cunningham	
Senior Management Team	Eddie McConnell	Chief Executive (resigned 30 November 2025)
	Emma Soanes	Appointed 3 November 2025
	Jo Hughes	Head of Service Development
	Michael Cunningham	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 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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DOWN'S SYNDROME SCOTLAND
2025-26 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

CHAIRPERSON'S STATEMENT

I am pleased to present this annual report for the year ending 31 March 2026. The year reflects the first significant change in the charity's leadership for six years. We have welcomed both the challenges and the opportunities this has brought.

The process of recruiting our new CEO Emma Soanes was carefully planned and included a supportive period of transition to minimise risk of instability. Our staff and members were involved in Emma's recruitment, and we said goodbye to our retiring CEO Eddie McConnell in November 2025 with our sincere thanks and gratitude for his years of dedicated service.

Over the course of this year, we have continued to support the consultation on the Scottish Government's proposed Learning Disability, Autism and Neurodivergence Bill (the LDAN Bill). We have ensured that the consultation of people with lived experience is meaningful and inclusive. Our team have led this work with their characteristic passion and positivity.

As the reporting period drew to a close at the end of March 2026, the Scottish Parliament election was imminent. We continue working closely with colleagues in Government to understand where the Bill will sit in the new Programme for Government (or indeed if it will) and the implications for our community.

The year gone has seen a continuation of the many of our valued services and activities delivered across Scotland in response to the ongoing and emerging needs of our community.

Our helpline continues to see high demand with more complex or crisis related calls continuing to be a feature. Social care funding challenges are a sector wide issue and we see first-hand the challenge for our families as risk to statutory services, significant cuts and in some cases withdrawal of support impact our community. We have remained steadfast in our commitment to support and walk alongside those families for as long as they need us.

As demand grows and increasing needs emerge, so too do the costs associated with providing our essential support. At a time when funders are seeing a huge increase in applications, we recognise the increasing challenge of securing regular and consistent funding. Meeting this challenge means constantly reviewing our approach to fundraising and income generation. We remain ambitious in our aims and the team are facing this challenge with their usual commitment and positivity.

We remain grateful to the Scottish Government for continuing to invest in and support our work, this is a very important partnership for us.

We also extend our thanks to the many partners, funders and supporters who believe in what we do and demonstrate this with funds, grants, sponsorship and donations. We recognise how fortunate we are to have a network of corporate partners who are committed to our work. They are genuine partners and have shown their support throughout the year in more ways than we imagined!

Thanks to our partners and families and their generous contributions we were delighted to significantly increase in income from our Forever 21 Ball, a huge success which we hope to repeat and build upon in two years time.

Following our Chelsea Garden Project, we have had the opportunity to reflect on this brave and ambitious endeavour. We are grateful to have learned so many lessons for the future and made many new friends and partners. The project did not yield the financial impact we hoped for, but it exceeded expectations in raising awareness and developing partnerships that have great promise for the future.

Overall, the year ended in a planned deficit position. While this is not our preferred outcome, the final result was better than forecast and reflects an improvement on the position anticipated at the beginning of the year.

It has been a year of ambition, challenge and change, and we have continued to deliver high-quality support throughout. As always, we navigate this journey with the support of a dedicated team of Trustees, a hugely committed staff team and our network of ten enthusiastic and passionate local branches. My thanks to all for keeping the ship steady the ship during this period of change.

We thank our outgoing trustees, Jim Bachelor, whose unflappable approach and sound judgement served both the Board and FRSC extremely well through many challenges over his nine years of service, and Rob

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Molan, who chaired FRSC with great commitment and was a valuable source of support and guidance throughout his time with us.

I encourage you visit our website for a more detailed sense of the incredible work achieved by this small but impactful organisation. Our reach and breadth of support is impressively disproportionate to our size. This is a testament to the dedication and commitment of our staff and volunteers who have continued to go above and beyond this year. As ever, the Board of Trustees extend genuine gratitude for these continued efforts and the passion shown for the organisation and its members.

Finally, after the incredible experience enjoyed by many of our members at the RHS Chelsea Flower Show, our garden has been successfully relocated its forever home in Scotland

We have big plans for how this beautiful garden can continue to help us raise awareness of our community, start new conversations and encourage curious and kind questions to help us educate others. Our award-winning garden can be found at Palacerigg Country Park in North Lanarkshire under the care of our partner charity, Watch US Grow, and is now open officially to the public.

We hope to welcome you there for many years to come.



Andrea Tonner
Chair of the Board of Trustees

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TRUSTEES' REPORT

For the year ended 31 March 2026

The Trustees, who are also Directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2026.

1. OBJECTIVES AND ACTIVITIES

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

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

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

(1) facilitate the personal development of people with Down's syndrome in order that they may realise their full potential;

(2) address the support needs of people with Down's syndrome and their parents, relatives and carers;

(3) raise awareness and challenge inaccurate perceptions about Down's syndrome; promote the rights and ambitions of people with Down's syndrome to lead rewarding and inclusive lives; and

(4) influence and support research and the development of policy for the benefit of people with Down's syndrome.

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

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

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

Our values are:

- **S**ensitivity
- **U**nderstanding
- **P**rofessionalism
- **P**ragmatism
- **O**penness
- **R**espectfulness
- **T**rustworthiness

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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 your 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

The past year has been both exceptional and transformative, marked by ambition, visibility and tangible progress in advancing our mission. A defining highlight was our participation in the RHS Chelsea Flower Show—an endeavour that required months of meticulous planning, collaboration and determination.
Our *Down's Syndrome Scotland Garden* surpassed all expectations. It powerfully amplified the voice of our community, challenged long-standing perceptions and celebrated the individuality, strengths and unique qualities of people with Down's syndrome. From the outset, the garden captivated visitors, the Royal Horticultural Society and the BBC broadcasting team alike, with its compelling story and striking design.

Recognition quickly followed. The awarding of a **Silver Gilt Medal**, alongside the **People's Choice Award**, provided powerful validation of the impact we sought to achieve. Being described by many as the 'best garden at the Show' was not only a remarkable endorsement but a testament to the dedication, creativity and passion of everyone involved.

This achievement was truly collective. We extend our deepest gratitude to young Liam and his family for their inspiration, to our outstanding designers Nick Burton and Duncan Hall, to our committed staff and volunteers, and to the many partners who supported us throughout. In particular, we recognise **Project Giving Back**, whose belief in the vision and generous funding made our Chelsea presence possible.

The legacy of the garden continues beyond Chelsea. It has now been successfully relocated to Palacerigg Country Park in North Lanarkshire, where it is beginning to flourish in its permanent home with the charity Watch US Grow. North Lanarkshire Council has warmly welcomed this award-winning addition to the park, and we are proud that our members and the wider community can continue to experience and enjoy it following its official opening on Saturday 6 June.

Alongside this landmark achievement, the past 12 months have represented a significant period of transition, resilience and renewal for the organisation. We were delighted to welcome our new Chief Executive, **Emma Soames**, while also marking the retirement of **Eddie McConnell**, whose six years of dedicated leadership leave a lasting legacy. This transition has been both a moment of reflection and an opportunity to re-energise our ambition for the future.

Despite the significant demands of the Chelsea project, our staff team has demonstrated exceptional commitment and professionalism—ensuring continuity of essential services while continuing to deliver meaningful progress against our strategic priorities.

One of the most important milestones this year has been the successful completion of **Phase 1 of our three-year Inclusive Employment Partnership Programme, AIME (Accessible, Inclusive, Meaningful Employment)**. Co-designed with stakeholders and launched during Awareness Week in March 2026, AIME embodies our vision of a more inclusive workforce and establishes strong foundations for transformational change in employment opportunities.

Our much-loved **Choir 21** has gone from strength to strength, growing in confidence, recognition and reach. In March, the choir proudly launched their debut single *Young at Heart*, produced in collaboration

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with 80s band *The Bluebells*. The launch event, held on 21 March to mark World Down's Syndrome Day, was a sold-out celebration attended by over 100 members of our community.

Beyond raising vital funds, the single has played an important role in showcasing the talent, confidence and potential within our community. With every performance, Choir 21 continues to break down stereotypes and inspire audiences by demonstrating what is possible when individuals are supported and given the opportunity to shine.

We have also strengthened how we support families, with a renewed focus on proactive, accessible information and improved communication. By analysing trends in enquiries, we have identified key pressure points and introduced targeted resources that empower families, build confidence and help prevent escalation into crisis. This approach is already helping to reduce strain on our helpline while improving outcomes for those we support.

Our digital presence has grown significantly and now serves as a powerful platform for **engagement, connection and influence**. We connect with more than 63,000 people across our social media channels, where individuals share experiences, access support and build community. Engagement levels continue to rise, reflecting an increasingly active and connected audience. At the same time, LinkedIn has enabled us to strengthen corporate engagement, building new partnerships and deepening relationships that are critical to delivering our long-term strategy.

Community building remains at the heart of our work. Our national **FriendZ Meetups programme** has expanded further in its second year and is now active across seven local authority areas. With 182 participation opportunities, the programme continues to create spaces where individuals can develop friendships, confidence and meaningful social connections. Demand remains high, and there is growing evidence of lasting relationships being formed through these opportunities.

We have also intensified our work to tackle the stark health inequalities experienced by people with Down's syndrome. Our national campaign to secure access to **Annual Health Checks across all Health Boards** remains a critical priority. With individuals still dying, on average, 28 years younger than the general population—often from preventable or treatable conditions—we are resolute in challenging systemic barriers, including the persistent issue of diagnostic overshadowing.

Finally, we are proud to report continued growth in our membership, which now stands at a record **1,691 members across Scotland**—an increase of 9% over the past year. This includes a 7% rise in life members and a 19% increase in professional members, reflecting both the strength of our community and the growing recognition of our work and influence.

All together, these achievements tell a powerful story—not only of progress, but of **growing momentum, stronger engagement and increasing impact**.

The following sections provide further detail on our performance and outcomes across our key operational priorities.

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2.1 Supporting families and working with professionals

Over this year, our Family Support Service has continued to deliver **high-quality, responsive and impactful support** to families across Scotland. We responded to **832 helpline enquiries within 48 hours**, ensuring timely, accessible advice at critical moments. Notably, **14% of these enquiries involved complex cases**, requiring more intensive engagement. This equated to **324 hours of dedicated, in-depth support**, providing sustained, personalised guidance to families facing particularly challenging circumstances and enabling them to navigate these situations with increased confidence and resilience.

While overall helpline enquiries have reduced by **13% compared to the previous year**, this reflects a **positive and intentional shift** in our approach. Our investment in proactive support, accessible information and early intervention is empowering families to find answers more quickly and build confidence independently. Importantly, demand for support remains **consistently above pre-pandemic levels**, demonstrating both the ongoing need for our services and the trust placed in us by our community.

Supporting families **from the earliest stages of their journey** remains a core priority. This year, we provided specialist prenatal support to **five families**, helping them prepare for the arrival of their child, and welcomed **23 new babies** into our community. Through tailored welcome packs, early days resources and connections to local networks and parent volunteers, families told us they felt **less isolated, more informed and better equipped** in these early months.

Our partnerships with maternity services across Scotland continue to strengthen early access to support. By ensuring that accurate, balanced information and free resource packs are made available at key points—during prenatal screening and following the news of baby having Down's syndrome —we are helping families access support earlier, reducing uncertainty and enabling more positive early experiences.

We have also supported **58 families** to build knowledge, skills and confidence through a structured programme of **five targeted workshops and five "Grab a Cuppa" expert sessions**. Delivered in partnership with specialist organisations, these sessions provided practical guidance, shared learning and valuable peer connection opportunities.

This year's programme focused specifically on **child development and key educational transition points**, with input from expert partners including vision development specialists, literacy programmes and transition and life-skills professionals. As a result, families reported feeling **significantly more informed and better prepared**, particularly in navigating early years and school transitions—areas that have historically been sources of anxiety and uncertainty.

A clear example of the **preventative impact** of our work is seen in our response to high levels of education-related enquiries. In direct response, we developed targeted **education transition resources for both families and professionals**, addressing gaps in knowledge and confidence. These were complemented by specialist information sessions delivered in partnership with expert organisations.

This combined approach has led to **smoother transitions, reduced stress for families and a measurable reduction in transition-related enquiries** to our helpline—demonstrating the effectiveness of early, targeted intervention in preventing escalation to crisis.

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The success of our proactive model is further evidenced by **increased attendance and sustained engagement** in our information sessions, alongside clear feedback that families feel **more informed, empowered and prepared**. Collectively, these developments are strengthening resilience within our community while allowing us to focus resources where they are most needed.

Tackling Health Inequalities

Addressing the **significant health inequalities** experienced by people with Down's syndrome remains a key strategic priority. This year, we made important progress through a combination of **evidence gathering, awareness raising and professional engagement**.

Feedback from our training programmes indicates a **marked shift in professional understanding and confidence**, particularly in the use of appropriate language and in recognising and addressing unconscious bias in clinical settings.

Impact Spotlight:
"I understand more about the issues healthcare professionals can cause and the harm they can do by their use of language… I will aim to make a difference in my work and always challenge behaviour that isn't acceptable."
— Student Midwife, University of the West of Scotland

Our focus on **Annual Health Checks (AHCs)** has remained a central pillar of this work. Through a national member survey shared with the Scottish Government, we highlighted ongoing inequities: only **37% of respondents had received an Annual Health Check in the past year**, while **52% reported never being invited**.

In response, we undertook a **national mapping exercise** of AHC implementation and developed a comprehensive, practical guide for families. This resource clearly sets out how each NHS Health Board delivers checks and provides **direct contact pathways**, empowering families to advocate for access and navigate systems more effectively.

Strengthening Professional Influence and Partnerships

We remain committed to influencing the wider system by working collaboratively with the **broad network of professionals** who play a critical role in the lives of individuals with Down's syndrome and their families and carers. From health and education to social care, these interactions can profoundly shape outcomes, experiences and expectations.

Over the past 12 months, we have seen **significant growth in professional engagement**, with a **25% increase in attendance** at our CPD-accredited training and a **19% rise in professional membership**. This reflects both increasing demand for our expertise and growing recognition of the importance of informed, inclusive practice.

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Alongside our direct support and training, we have progressed a number of **strategic partnerships and sector-wide initiatives**, strengthening our ability to influence policy, practice and awareness:

- **Scottish Autism** – Co-developing a joint resource on dual diagnosis of Down's syndrome and autism.
- **Widening Access Programme** – Delivering sessions to **64 senior pupils**, supporting future medical professionals to better understand Down's syndrome.
- **All4Maternity & PADS/DSUK** – Developing an e-learning resource for midwives (launching 2026) to improve support for families during prenatal and postnatal care.
- **NHS Education for Scotland** – Collaborating on a national podcast highlighting associated health needs and the life-saving importance of Annual Health Checks.
- **Fraser of Allander Institute** – Supporting robust evaluation of our AIME programme and health research.
- **LEAP (ARC Scotland & Scottish Government)** – Contributing lived experience insights from a three-year engagement process.
- **University of Glasgow Dental School** – Supporting the *Equi Tooth* research project to improve oral health equity.
- **Annual Health Check Implementation Network (AHCIN)** – Working alongside Scottish Government and health boards to drive consistency in delivery.
- **HUG Collective** – Enabling lived experience voices to influence national conversations, including participation in the Scottish Parliament and major sector conferences.
- **Falkirk Foundation** – Funding inclusive football sessions as part of our FriendZ Meetups programme.

Community Impact in Action

Our partnerships continue to deliver meaningful, tangible outcomes for individuals and families.

Impact Spotlight:
"Football is such an important part of Kieran's life… it gives him a sense of belonging and confidence… The sessions developed with Falkirk Football Club are brilliant… They support his physical wellbeing, communication, and social skills, helping him build friendships and resilience. Most importantly, he genuinely loves attending."
— Samantha Carter, parent

This feedback exemplifies the **real-world impact** of inclusive, community-based opportunities—enhancing wellbeing, building confidence and creating a genuine sense of belonging.

By empowering families, equipping professionals and addressing structural inequalities, we are not only responding to need—but actively shaping better outcomes.

This work continues to build momentum, ensuring that individuals with Down's syndrome and their families are **better supported, better informed and better connected** at every stage of their journey.

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

Communication barriers can significantly contribute to **loneliness, social isolation and reduced confidence**, limiting opportunities for individuals to connect with peers and participate fully in their communities. Our **ABC programme** directly addresses this by supporting the development of communication skills from birth through to adulthood—empowering individuals to express themselves, build relationships and engage more confidently in everyday life.

Over the past year, our ABC team delivered **more than 2,000 communication support sessions**, both in-person and online, reaching **170 individuals across Scotland**. This represents a **16% increase in participation**, demonstrating growing demand for this highly valued support. Through consistent, tailored intervention, individuals are developing stronger communication skills, leading to **improved confidence, increased independence and greater social participation**.

Our **Choir 21 and Choir 21+ programmes** continue to provide a powerful platform for communication, self-expression and community connection. Across the year, the choirs came together for **21 sessions, with an impressive 404 participations**, creating regular opportunities for members to build confidence, friendships and a strong sense of belonging.

Performance opportunities remain a key driver of impact. This year, **16 choir members performed live at two events**, showcasing their talent and challenging perceptions of what people with Down's syndrome can achieve.

A standout achievement was the launch of the choirs' debut single, *Young at Heart*, created in collaboration with the iconic band **The Bluebells**. Released to mark **World Down's Syndrome Day**, the choir performed at a **sell-out event in Glasgow on 21 March**, attended by over 100 members of our community. You can watch them sing this here

This milestone went far beyond a musical achievement—it served as a **powerful moment of visibility, celebration and advocacy**, raising awareness while demonstrating the confidence, creativity and capability of our members. For those involved, it was an opportunity to **be seen, be heard and be celebrated**, reinforcing positive self-esteem and inspiring others within the community.

Our **ABC "First Steps" programme** for children aged 0–3 years provided vital early intervention to **16 babies and toddlers and their parents/carers**, supporting the foundations of communication at the earliest and most critical stage of development. By equipping families with practical strategies and confidence from the outset, these sessions are helping to **strengthen parent–child interaction, support language development and reduce future communication barriers**.

At the other end of the pathway, our **"Next Steps" programme for 16–25-year-olds** continues to grow, now supporting **38 young adults** to develop the communication and literacy skills essential for adulthood. Through structured, tailored support, participants are building the confidence and capability needed to **increase independence, navigate further education or employment, and engage more fully in their communities**.

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Together, these programmes demonstrate the **lifelong impact of sustained communication support**, ensuring individuals are not only supported in early development but continue to progress, build independence and realise their potential at every life stage.

Impact Spotlight

"My daughter Martha has been taking part in the ABC sessions for many years now and the impact has been immense on her quality of life in communicating with others. Her clarity of speech has improved, which has given her so much more confidence. She has learned conversation skills which she uses on a daily basis. She has also gained friends from the group, as they have so much fun while taking part."

— Margaret Donohue, parent

2.3 Supporting teenagers and adults with Down's syndrome

We remain deeply committed to **reducing loneliness and social isolation** among teenagers and adults within our community. Through our **social and wellbeing programmes**, we create safe, inclusive spaces—both online and in person—where individuals can connect with peers, build friendships and develop confidence.

Alongside our online provision, we continue to expand **local, face-to-face opportunities** through our *FriendZ Meet-Ups programme*, responding directly to strong demand from our members for more in-person engagement. These opportunities are essential in fostering **a sense of belonging within local communities**, enabling individuals to form meaningful, lasting connections closer to home.

Over the past year, we delivered **177 social and wellbeing sessions**, reaching **more than 100 individuals aged 13+** through our *TeenZ Space* and *FriendZ Space* programmes. In addition, we facilitated **44 in-person events across seven local authority areas**, creating **182 participation opportunities**. These programmes are delivering clear outcomes—supporting **improved wellbeing, increased confidence and stronger peer relationships**.

A particularly powerful example of impact this year was **a marriage proposal within our TeenZ Space programme**. The couple had not met prior to joining, illustrating the transformative role these programmes play in enabling genuine connections. By providing a **safe, welcoming and non-judgemental environment**, relationships are able to develop naturally and at each individual's own pace. While the focus of these programmes remains on wellbeing and social connection, this moment stands as a **moving and positive reflection of their deeper impact**.

Inclusive Employment - AIME Programme

Our **Inclusive Employment Partnership Programme, AIME (Accessible, Inclusive, Meaningful Employment)**, has continued to build strong momentum over the past year. The successful completion of **Phase 1: Research and Co-design** marks a significant milestone in developing a model that is both **evidence-based and rooted in lived experience**.

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This phase has been shaped through collaboration with **employers, individuals with Down's syndrome, families and carers**, ensuring that the programme reflects both the realities of the workplace and the aspirations of our community. Through **employer roundtables, consultations and co-design workshops**, we have developed a clear understanding of:

- The **barriers to accessing meaningful employment**
- The **practical support employers need** to create inclusive workplaces
- What drives **sustainable, long-term employment outcomes**

Our findings align with research from the **Fraser of Allander Institute**, reinforcing the importance of accessible resources, practical guidance, peer learning and specialist support. By adopting a **phased and research-led approach**, we are focused on delivering **lasting, systemic change**, rather than short-term or one-off placements.

The programme has maintained a strong profile, including a successful presence at *The Gathering*, and continues to benefit from ongoing collaboration with the Fraser of Allander Institute to ensure **robust evaluation and evidence of impact**.

Transition to Delivery and Growth

We now move into **Phase 2: Demonstration (April 2026)**, where work placements will begin with our first cohort of employer partners, including **Hilton Glasgow, Edinburgh Zoo, SecuriGroup and KAEFER**. This phase will test the model in real-world settings, enabling us to refine our approach based on **practical outcomes and lived experience**.

To support delivery and future expansion, we are strengthening capacity within the team through the recruitment of:

- A **second Training and Mentor Worker with lived experience**
- An **additional Mentor Support Worker**

This will position the programme for **Phase 3: Scale and Sustainability (late 2026–2027)**, when AIME will be embedded as a core service.

What Makes AIME Distinctive

AIME is defined by a clear and differentiated approach:

- **Research-led** – grounded in evidence and lived experience
- **Employer-focused** – supporting meaningful cultural change within workplaces
- **Sustainable** – designed for long-term impact and progression
- **Co-produced** – with individuals with Down's syndrome at its centre

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Impact Spotlight – Employer Perspective

"We've seen first-hand the value of employing colleagues with Down's syndrome and want to build on that experience. Partnering on this programme allows us to strengthen our approach and continue creating meaningful opportunities."

"Our workplace culture has become more open, supportive and inclusive. For individuals, it's about building confidence, developing skills and being valued as part of a team."
— Sara Roberts Head of ESG KAEFER UK

Strengthening Transitions for Young People

Recognising the **significant gap in outcomes for young people leaving school**, we have begun developing a dedicated **transitions pathway in** collaboration with specialist partner organisations **within AIME for individuals aged 14+**

This work will provide:

- **Targeted direct support for young people** preparing for adulthood
- A **parallel programme for families and carers**
- Clearer pathways into **education, training and employment**

This is a vital step in addressing the risk of **post-school isolation and disengagement**, ensuring that young people with Down's syndrome are better supported to move into **connected, purposeful and fulfilling adult lives**.

Collectively, this work demonstrates a continued shift towards **greater connection, increased independence and more inclusive opportunities**—ensuring individuals with Down's syndrome are not only supported, but able to **participate fully and thrive within their communities and workplaces**.

2.4 Raising awareness and influencing national policy

As we work towards a society that is fully inclusive of people with Down's syndrome, we recognise that **lasting change requires both a shift in societal attitudes and meaningful influence on policy and decision-making**. Central to this is ensuring that the **voices of people with Down's syndrome are heard, valued and actively shape the world around them**.

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Our **Lived Experience Advocacy Group**, now known as **The HUG Collective (Help Us Grow)**, continues to be at the heart of this work. The group chose its own name—drawing inspiration from the 'Hug' building featured in our Chelsea Garden—reflecting both identity and shared purpose.

The Collective currently comprises **seven adult self-advocates**, with activity now expanding through the development of an **East Coast group alongside the established West Coast group**. Meeting monthly, members explore key issues affecting their lives, build advocacy skills and contribute to shaping our organisational priorities.

Over the past year, members have demonstrated increasing confidence and cohesion—**developing their understanding of rights, strengthening their advocacy skills and actively representing the wider community**. They have contributed to conferences, cross-sector working groups and collaborative projects, including the co-production of resources designed to better support individuals with Down's syndrome.

There has also been a clear focus on **growing participation and representation**, with the group working to engage more members across Scotland through the development of local sub-groups. This reflects a shared ambition to ensure that **a broader range of voices and experiences are represented**.

Members of The HUG Collective have also played an active role in **national influencing activity**. This includes participation in the **Scottish Disability Summit at the Scottish Parliament**, where one member contributed directly to discussions with MSPs and councillors, and attendance at the **ALLIANCE Health & Social Care Conference**, where members engaged with a wide range of stakeholders including GPs, policymakers, researchers and third-sector organisations. Through these opportunities, members are helping to **shape conversations, challenge perceptions and advocate for change at a national level**.

The group has also demonstrated a strong commitment to **continuous development and shared ownership**, actively contributing to decisions about its structure, membership and future direction. There is a clear and united ambition to **expand its reach, increase its visibility and strengthen its influence**.

Looking ahead, The HUG Collective has set a clear priority: to **grow in scale and impact**. This includes increasing membership, creating more opportunities for engagement, strengthening links with media and public platforms, and ensuring a visible presence in the spaces where decisions are made about the lives of disabled people in Scotland. This ambition reflects a powerful commitment to ensuring that people with Down's syndrome are not only represented—but are **leading the conversation**.

Influencing Policy and Systems Change

Alongside this lived experience leadership, we continue to **actively engage with the Scottish Government and key stakeholders** to influence policy and drive systemic change.

A significant focus this year has been our involvement in the development of the proposed **Learning Disabilities, Autism and Neurodivergence (LDAN) Bill**. Through our work supporting members of the **LEAP (Lived Experience Advisory Panel) with a learning disability** —including representation from

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The HUG Collective—we have contributed to the development of **draft policy provisions** across a range of critical areas.

This has included input on:

- Scope and definition
- Advocacy
- Mandatory training
- Access to justice
- Health
- Local and national strategies
- Accountability

We have also been invited to contribute to further discussions on areas including **data and complex care**, reflecting the value placed on our expertise and insight.

While the inclusion of the LDAN Bill within the first **Programme for Government following the May 2026 election** is not yet confirmed, our engagement has ensured that the **needs, experiences and priorities of our community are clearly understood by policymakers**. This remains an ongoing and important area of work.

Our relationships with civil servants across the LDAN programme and wider learning disability policy areas continue to strengthen, characterised by **mutual respect, trust and constructive collaboration**. We are increasingly recognised as a valued partner in this space, including through our role in **hosting joint panel discussions** that bring together lived experience and policy expertise.

Importantly, engagement in this area is also expanding across our organisation, with more members of our team contributing to policy work. This is helping to **deepen relationships, strengthen influence and ensure a coordinated organisational voice** in shaping national policy.

Together, this work reflects a growing and increasingly influential role in **amplifying lived experience, shaping national conversations and driving meaningful change**—ensuring that people with Down's syndrome are not only included in decisions that affect their lives, but are **central to shaping them**.

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.

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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: Caroline Sharp)

Alongside the growth in membership outlined earlier, we have continued to significantly expand our **digital reach and online community**—an increasingly important channel for connection, engagement and influence.

Our social media platforms have all seen strong and sustained growth over the past year and we now connect with more than 63,000 people across our social media channels with **15,000 followers on Facebook** (up 7%), **18,000 on Instagram** (up 20%) and **16,000 on LinkedIn** (up 18%). These increases reflect not only growing awareness of our work, but also **rising engagement from individuals, families, professionals and supporters** who are connecting with our content, sharing experiences and accessing support.

This expanding digital presence is a key enabler of our strategy. It allows us to **reach more people with Down's syndrome and their families across Scotland**, including those who may not yet be connected to local services. It also strengthens our ability to **raise awareness, influence attitudes and build partnerships**, particularly through platforms such as LinkedIn, where engagement with employers and professional networks continues to grow.

Sustaining and building on this digital growth will remain a priority, ensuring we can **extend our reach, deepen engagement and increase support** as we work towards a more inclusive 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 over **£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

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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 2026, our total fundraised income at **£1,209,777** which exceeded our target of £1,185,000 and was £261,200 more than in 2024/25, an amazing achievement in the current climate.

Efforts are re-doubling in this current year to give the charity the best possible chance of meeting and exceeding its fundraised income targets for 2026/27.

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 pages 21-22.

3. PLANS FOR 2025-26

Having previously been working to a three year strategy, the Board of Trustees agreed this should be subject to a one year extension, taking us up to March 2026. This reflected that year 'four' would include a period of new leadership recruitment and transition. The extension therefore ensures a consistent focus on key aims during an otherwise inconsistent period.

This strategic framework has sometimes been referred 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).

Whilst a new strategic framework is under development in consultation with staff and members, the four programmes for change will continue to be reflected. These are long term, often generational, changes and whilst there is abundant evidence of progress we recognise there is more yet to do.

We have successfully worked to our strategy up to the end of this reporting period and have continued beyond this while developing a new framework for the years ahead.

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Some of our aims moving forward include –

- Bringing greater stability to our ongoing financial position, strengthening our fundraising approach and exploring creative options for income generation
- Working closely with the Scottish Government to influence policy and decision making that affects our community and their families
- Further developing our new Inclusive Employment Programme to bring about new opportunities for meaningful employment for people with Down's syndrome in Scotland.
- Working with governmental and health colleagues to ensuring every member of our adult community can access an Annual Health Check within their local health board area.
- Appointing Branch Support Officers and developing our work regionally and locally.
- Following relocation to Glasgow, exploring ways to make use of our award winning Chelsea Flower Garden to raise awareness and raise funds.
- 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.

Our core purpose in supporting families and individuals with Down's syndrome will remain – we are the only organisation providing this support across all of Scotland. Our support for families is central to all our work and we continue to explore ways to reach more people with Down's syndrome, more quickly and more regularly.

We are determined in our efforts to get everyone to recognise the value, contribution and potential of our fellow citizens with Down's syndrome. There is still important work to do in challenging perceptions and educating society and we are focused on this challenge.

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 2025/26, the Risk Register identified 19 strategic and operational risks facing the charity and set out the range of actions, controls and mitigations in place to manage each risk The Risk Register covers the following areas:

- **Community**: risks to which the community of Down's syndrome in Scotland is exposed and over which the charity can have some influence;
- **Financial**: risks around funding which could threaten the 'going concern' of the charity;
- **People**: risks which involve the welfare and wellbeing of the people involved with the charity including staff, volunteers and the safeguarding of vulnerable individuals;
- **Operational**: risks associated with the delivery of frontline services and the systems and processes in place to support operational matters including business continuity;

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- **Strategy:** risks which arise from the implementation of our overall Strategic Framework and the proposed new Learning Disability, Autism and Neurodiversity Bill in Scotland;
- **Governance**: risks around non-compliance with legislation and regulations and good governance including cyber security, data protection and financial reporting; and
- **Reputation:** risks that could impact adversely the reputation and standing of the charity.

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 2026.)

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); partners with other specialist organisations to provide cost-of-living advice (e.g. Home Energy Scotland, Citizen's Advice); continue to 50% discount of ABC subscription fees; introduce free DSS membership for all families and households.)

Risk 5: ***Catastrophic drop in income occurs and significant cash flow problems arise threatening 'going concern' status of the charity.***
(Summary of controls: Fundraising added as a standing item at Finance & Risk Committee meetings; Leadership Group continues to monitor costs, identify savings and tighten expenditure controls where possible; mid year financial review carried out in detail; restructure of fundraising team to improve leadership and oversight.)

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.)

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 together from 4 a year 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

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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.)

5. FINANCIAL REVIEW

Income and expenditure

For the year ended 31 March 2026, DSS is reporting net expenditure of £102,523 (2025 net expenditure: £132,617) resulting in a decrease in funds of £102,523 (2025 decrease: £132,617).

Total income amounted to £1,266,927 in the year. Of this, funds raised from community fundraising, events, individual and corporate donations, and legacies totalled £432,699. The Scottish Government contributed £390,000 for our family support and ABC services, as well as core costs. A further £304,716 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 £30,757. Branch activities yielded £54,422 and the remaining £54,333 was received from merchandise, miscellaneous income and bank interest.

The following charitable trusts, foundations and other grant-giving funders contributed to our income in 2025-26

Cairngorm Group via Jennifer's Fund
Impact Funding Partners
AEB Charitable Trust
Meikle Foundation
Hospital Saturday Fund
Dundee Common Good Fund
The National Lottery Community Fund
Miss B W Muirhead Charitable Trust
The W M Mann Foundation
Warburtons Foundation
Hugh Fraser Foundation
Wellbeing Fund
Renfrewshire Communities Mental Health and Wellbeing Fund
Brownlie Charitable Trust
Happy Days Children's Charity
Acorns to Trees
Souter CT
BBC Children in Need
Baily Thomas
Nancie Massey Charitable Trust
Andrew Paton's Charitable Trust
Allied Vehicles Charitable Trust
White Top Foundation
Aberdeen Communities Mental Health and
Dumfries and Galloway Communities
Mental Health and Wellbeing Fund
Buttress Trust

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William S Phillips Fund
Northwood CT
Co-op Local Community Fund
PF Charitable Trust
Saints and Sinners Trust

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

KAEFER UK and Ireland
EDF Energy Limited
Next Giving
Edrington
Systemwise
Ineos
Auction House Scotland
Centurion Managements Systems Ltd (t/a Breathe)
CRM Financial Planning
Fiuran Property Ltd
Livingston Designer Outlet (individual donations but pulled together as Livingston)
Lloyds Banking Group
Sky Group Ltd
RBS
Scottish Equity Partners
Synergy Civil Engineering
Baillie Gifford
Sports Charity Scotland
Royal Bank of Canada
Fife Fabrications
Agilico Scotland
Best Western Palace Hotel and Spa, Inverness
Cirrus Logic Ltd
Dell Technologies
Groundwork UK
Old School Fabrications
CBO Products Ltd
The Soul Profiler
The Rio Stakis Foundation

Furthermore, we received in-kind contributions towards the relocation of our Chelsea Garden to Palacerigg Country Park by KAEFER UK and the value of this is estimated at £34,655.

Expenditure for the year totalled £1,369,450. Of this, £1,022,141 was spent running ongoing services and projects and £343,171 was incurred raising funds. Included in these cost totals are central support costs of £217,524 and governance costs in running the charity of £45,495. Further details of expenditure are available in notes 7 and 8 of the financial statements.

Reserves

As at 31 March 2026, DSS had funds totalling £372,638. Of these, £46,356 are restricted for specific services and projects. Unrestricted funds totalled £326,283, with £30,646 relating to fixed assets and £110,555 held for the ten branches across Scotland. The remaining £185,082 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 2026, total funds (excluding those relating to fixed assets) represented just under four months total expenditure for 2025-26.

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.

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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.

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

Key Management Personnel and Executive Management

The Chief Executive has overall responsibility for the day-to-day management of DSS and for implementing strategies and policies agreed by the Board. The Chief Executive is supported by the Head of Service Development and the Finance and Resources Manager, together making up the Senior Management Team. The Remuneration Sub Committee reviews and approves individual pay awards for the Chief Executive and each member of the Senior Management Team members as well as cost of living pay awards for all staff. Key

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management personnel include the Trustees. At 31 March 2026, there were 33 members of staff in total (23.8 full time equivalent), (2025, 32 staff, 22.9 FTE).

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.

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.

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DOWN'S SYNDROME SCOTLAND
2025-26 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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

Andrea Tonner	**Katrina Leese**
Chair of the Board of Trustees	**Vice Chair**
1 October 2026	**1 October 2026**

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

Opinion on financial statements
We have audited the financial statements of Down's Syndrome Scotland for the year ended 31 March 2026 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 2026, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information
The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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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 page 25, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of the Chief Executive and the directors;
- review of minutes of board meetings throughout the period; 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.

Docusign Envelope ID: 80AE275B-A253-8ACD-81E9-157209A1CE71

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.

Stuart Beattie

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

22 October 2026

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

Docusign Envelope ID: 80AE275B-A253-8ACD-81E9-157209A1CE71

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure Account)
For the year ended 31 March 2026

	Note	**2026 Unrestricted General**	**2026 Unrestricted Designated**	**2026 Restricted**	**2026 Total**	2025 Total
		£	**£**	**£**	**£**	£
INCOME						
Donations and legacies	*3*	625,712	46,332	537,733	**1,209,777**	948,577
Trading activities	*4*	5,782	-	-	**5,782**	1,478
Investment income	*5*	12,521	-	-	**12,521**	18,334
Income from charitable activities:	*6*					
Ongoing charitable activities		-	8,090	30,757	**38,847**	40,791
Total income		644,015	54,422	568,490	**1,266,927**	1,009,180
EXPENDITURE						
Cost of raising funds	*7*	(343,171)	-	-	**(343,171)**	(224,969)
Cost of charitable activities:						
Ongoing charitable activities	*7*	(406,141)	(13,874)	(606,264)	**(1,026,279)**	(916,828)
Total expenditure excluding pension scheme adjustments		(749,312)	(13,874)	(606,264)	**(1,369,450)**	(1,141,797)
Net (expenditure) / income before pension scheme adjustments and investment property gains		(105,297)	40,548	(37,774)	**(102,523)**	(132,617)
Pension scheme adjustments – remeasurement gains	*13*	-	-	-	**-**	-
						-
Net (expenditure) / income & net movement in funds		(105,297)	40,548	(37,774)	**(102,523)**	(132,617)
Funds brought forward	*15*	290,379	100,653	84,130	**475,162**	607,779
Funds carried forward	*15*	185,082	141,201	46,356	**372,639**	475,162

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 34 to 48 form part of these financial statements

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BALANCE SHEET

Scottish company number: SC356717

As at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	*10*	**30,646**	17,570
		30,646	17,570
Current assets			
Stock		**8,354**	3,268
Debtors	*11*	**47,968**	70,430
Cash at bank and in hand		**490,148**	491,108
		546,470	564,806
Creditors: amounts falling due within one year	*12*	**(204,477)**	(107,214)
Net current assets		**341,993**	457,592
Total assets less current liabilities		**372,639**	475,162
Creditors: amounts falling due after more than one year:	*12*	**-**	-
Net assets		**372,639**	**475,162**
The funds of the charity:			
Restricted funds	*15*	**46,356**	84,130
Unrestricted funds			
General	*15*	**185,082**	290,379
Designated	*15*	**141,201**	100,653
		372,639	**475,162**

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 1 October 2026.

Andrea Tonner

Andrea Tonner
Chair of the Board of Trustees

Katrina Leese

Katrina Leese
Vice Chair

The notes on pages 34 to 48 form part of these financial statements.

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STATEMENT OF CASH FLOWS

For the year ended 31 March 2026

Reconciliation of net income to net cash flow from operating activities

	2026	2025
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	**12,956**	(82,858)
Cash flows from investing activities:		
Bank interest received	**12,521**	18,334
Payments to acquire tangible fixed assets	**(26,437)**	(14,940)
Net cash flow provided by investment activities	**(13,916)**	3,394
(Decrease) in cash and cash equivalents in the year	**(960)**	(79,464)
Cash and cash equivalents at the beginning of the year	**491,108**	570,572
Cash and cash equivalents at the end of the year	**490,148**	491,108

	2026	2025
	£	£
Net (expenditure) for the year	**(102,523)**	(132,617)
Adjustments for:		
Depreciation during year	**13,361**	14,567
Bank interest received	**(12,521)**	(18,334)
(increase) in stock	**(5,086)**	-
Decrease/(increase) in debtors	**22,462**	(12,842)
Decrease in creditors	**97,263**	66,368
Net cash provided by/ (used in) operating activities	**12,956**	(82,858)

Analysis of Changes in Net Debt	**2025**	**Cash flows**	**2026**
	£	£	£
Cash and cash equivalents	491,108	**(960)**	**490,148**

The notes on pages 34 to 48 form part of these financial statements

Docusign Envelope ID: 80AE275B-A253-8ACD-81E9-157209A1CE71

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 rent and interest receivable and is recognised in the period when receivable and the amount can be measured reliably by the charity. Income from charitable activities which includes charges for training and consultations are recognised when the charity has delivered the session and is therefore entitled to the funds, receipt is probable, and the income can be reliably measured.

1.3 Expenditure recognition

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

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

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

1.4 Pension schemes

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

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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:

Category	*Basis*	*%*
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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

3. Income from donations and legacies

	2026 Unrestricted £	2026 Restricted £	2026 Total £	2025 Total £
Scottish Government Grants	111,563	278,437	**390,000**	390,000
Other grants and trusts	56,137	248,579	**304,716**	287,267
Community fundraising and events	296,605	72	**296,677**	111,498
Individual and corporate donations	120,377	10,645	**131,022**	85,440
Legacies	5,000	-	**5,000**	23,387
Branch fundraising activities	46,332	-	**46,332**	31,449
Membership subscriptions	-	-	**-**	6,285
Other Income	36,030	-	**36,030**	13,251
	672,044	537,733	**1,209,777**	948,577

Income from donations and legacies in 2025 was £948,577 of which £451,378 was unrestricted and £497,199 was restricted.

4. Trading activities

	2026 Unrestricted £	2026 Restricted £	2026 Total £	2025 Total £
Christmas card sales and other merchandise	5,782	-	**5,782**	1,478

Income from trading activities in 2025 of £1,478 was all unrestricted.

5. Investment income

	2026 Unrestricted £	2026 Restricted £	2026 Total £	2025 Total £
Bank interest	12,521	-	**12,521**	18,334
	12,521	-	**12,521**	18,334

Income from investments in 2025 of £18,334 was all unrestricted.

6. Income from charitable activities

	2026 Unrestricted £	2026 Restricted £	2026 Total £	2025 Total £
Training, consultations and ABC sessions	-	30,757	**30,757**	31,833
Branch activities	8,090	-	**8,090**	8,958
Ongoing charitable activities	8,090	30,757	**38,847**	40,791

Income from charitable activities in 2025 was £40,791 of which £31,833 was restricted and £8,958 unrestricted.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

7. Analysis of total expenditure

	Direct costs £	Support costs £	Governance costs £	2026 Total £	2025 Total £
Cost of raising funds	311,030	25,866	6,275	**343,171**	224,969
				-	
Cost of charitable activities					
Ongoing charitable activities:					
Supporting families and professionals	269,708	51,731	12,550	**333,989**	313,151
Raising awareness and influencing policy	53,855	6,466	1,569	**61,890**	57,998
Developing communication skills	137,662	32,332	7,844	**177,838**	193,217
Supporting Young people with Ds	59,570	19,399	4,706	**83,675**	76,346
Supporting adults with Ds	60,742	6,466	1,569	**68,777**	93,804
Social Meetups	73,834	12,933	3,138	**89,905**	63,312
Online sessions for people with Ds	23,567	6,466	1,569	**31,602**	21,352
Inclusive employment programme	91,020	25,865	6,275	**123,160**	47,967
Lived experience programme	28,493	-	-	**28,493**	13,609
Branch activities	26,950	-	-	**26,950**	36,072
	825,401	161,658	39,220	**1,026,279**	916,828
	1,136,431	187,524	45,495	**1,369,450**	1,141,797

Expenditure on raising funds of £343,171 in 2026 (2025: £224,969) was all unrestricted. Expenditure on charitable activities in total was £1,026,279 in 2026 (2025: £916,828) of which £420,015 (2025: £339,831) was unrestricted and £606,264 (2025: £576,997) 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:

	2026 £	2025 £
Central office staff and related costs	**109,865**	102,301
Property	**6,722**	8,397
IT and communications	**24,815**	22,495
Office administration	**17,794**	16,728
Professional fees	**14,967**	12,284
Fixed assets depreciation and gains/losses on disposal	**13,361**	14,567
Interest expense (re pension deficit)	**-**	2
	187,524	176,774

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NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Governance costs

	2026	2025
	£	£
Senior management	**34,251**	30,292
Audit fee	**10,860**	9,450
Board meetings	**331**	1,556
Trustees' expenses	**53**	63
	45,495	41,361

9. Staff costs

	2026	2025
	£	£
Wages and salaries	**795,620**	729,196
Social security costs	**75,758**	51,264
Pensions	**39,923**	41,995
	911,301	822,455

During the year, the average head count was 32.8 equating to 23.6 full time equivalent employees (2025: 28.9 average head count, 21.0 full time equivalent employees).

No employees received employee benefits of more than £60,000 (2025: 1). The total amount of employee benefits remunerated to key management personnel for the year was £194,460 (2025: £177,275). The charity considers that its key management personnel are the members of the Senior Management Team.

None of the Trustees received any remuneration. During the year, a total of £53 (2025: £63) was paid to one Trustee in respect of reimbursement of travel expenses.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10. Tangible fixed assets

	Office Equipment £	2026 Total £
Cost		
As at 1 April 2025	72,408	**72,408**
Additions	26,437	**26,437**
Disposals	-	**-**
As at 31 March 2026	98,845	**98,845**
Depreciation		
As at 1 April 2025	54,838	**54,838**
Charge for the year	13,361	**13,361**
Disposals	-	**-**
As at 31 March 2026	68,199	**68,199**
Net book value as at 31 March 2026	30,646	**30,646**
Net book value as at 31 March 2025	17,570	17,570

11. Debtors

	2026 £	2025 £
Sundry debtors	**28,903**	17,095
Prepayments	**19,065**	53,335
	47,968	70,430

12. Creditors
Amounts falling due within one year:

	2026 £	2025 £
Sundry creditors	**133,822**	52,300
Income tax & Social Security	**16,987**	13,977
Accruals	**28,668**	31,325
Deferred income	**25,000**	9,612
	204,477	107,214

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NOTES TO THE FINANCIAL STATEMENTS (continued)

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

	2026	2025
	£	£
As at 1 April 2025	**9,612**	**-**
Grant received for employment programme	**25,000**	-
Ticket receipts for Chelsea Flower Show	**(3,612)**	3,612
Grant received for Chelsea Flower Show	**(6,000)**	6,000
As at 31 March 2026	**25,000**	9,612

Amounts falling due after more than one year

(none)

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NOTES TO THE FINANCIAL STATEMENTS (continued)

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 (2025: 4%), and employer contributions of 5% of pensionable salaries. (2025: 5%) Employer pension contributions payable in the year were £39,923 (2025: £36,157). The amount included within creditors at the year-end is £61,223 (2025: £21,300).

Defined benefit pension arrangements

The company participates in the scheme, a multi-employer scheme which provides benefits to some 77 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 on 1st April)**

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

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NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Pension commitments (continued)

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.

PRESENT VALUES OF PROVISION

	31 March 2026	31 March 2025	31 March 2024
	£	£	£
Present value of liability	**-**	-	724

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2026 (£s)	**Period Ending** 31 March 2025 (£s)
Provision at start of period	-	724
Unwinding of the discount factor (interest expense)	-	2
Deficit contribution paid	-	(726)
Remeasurements - impact of any change in assumptions	-	-
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	-	-

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2026 (£s)	**Period Ending** 31 March 2025 (£s)
Interest expense	-	2
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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Pension commitments (continued)

ASSUMPTIONS

	31 March 2026 % per annum	31 March 2025 % per annum	31 March 2024 % per annum
Rate of discount	5.14	4.98	4.90

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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

14. Movement on funds

	Balance at 1 April 2025	Income	Expenditure	Other recognised gains	Transfers during year	Balance at 31 March 2026
	£	£	£	£	£	£
Restricted funds						
Family Support Service	53,264	224,201	(277,465)	-	-	-
Communication skills	-	111,795	(111,795)	-	-	-
TeenZ Space	-	46,838	(46,838)	-	-	-
FriendZ Meetups	618	55,349	(55,967)	-		-
Young People & Adults	-	30,938	(30,938)	-		-
Inclusive employment	30,248	99,369	(83,261)	-		46,356
Total restricted	84,130	568,490	(606,264)	-	-	46,356
Unrestricted funds						
General	290,379	644,015	(736,236)	-	(13,076)	185,082
Designated:						
Tangible assets	17,570	-	-	-	13,076	30,646
Branches	83,083	54,422	(26,950)	-	-	110,555
Total designated	100,653	54,422	(26,950)	-	13,076	141,201
Total unrestricted	391,032	698,437	(763,186)	-	-	326,283
TOTAL FUNDS	475,162	1,266,927	(1,369,450)	-	-	372,639

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14. Movement on funds (continued)

	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)	-	-	-
FriendZ Meetups	-	41,929	(41,929)	-	-	-
TeenZ Space	-	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
Designated:						
Tangible assets	17,197	-	-	(373)	373	17,570
Branches	78,848	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

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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 five 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 five other trusts as well as fees for sessions attended.

Supporting Young people and adults with Ds (TeenZ space and Friendz space) – this core service received restricted funding from the Scottish Government, The Hospital Saturday Fund, Next Giving, and two other Trusts.

Social Meetups – this core service received funding from the Scottish Government, Impact Funding Partners and one other Trust.

Supporting Adults with Ds – this core service received funding from the Scottish Government.

Inclusive Employment Programme – this core service received funding from the Scottish Government, Acorns to Trees and Baillie Gifford

Purpose of designated funds:

Branches - Funds held on behalf of the ten branches.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

15. Analysis of net assets between funds

	Fixed assets	Net current assets	As at 31 March 2026
	£	£	£
Restricted funds	-	46,356	46,356
Unrestricted general funds	-	185,082	185,082
Unrestricted designated funds	30,646	110,555	141,201
	30,646	341,993	372,639

	Fixed assets	Net current assets	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
	17,570	457,592	475,162

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NOTES TO THE FINANCIAL STATEMENTS (continued)

16. Related party transactions

There were no related party transactions in 2026 (2025, none).