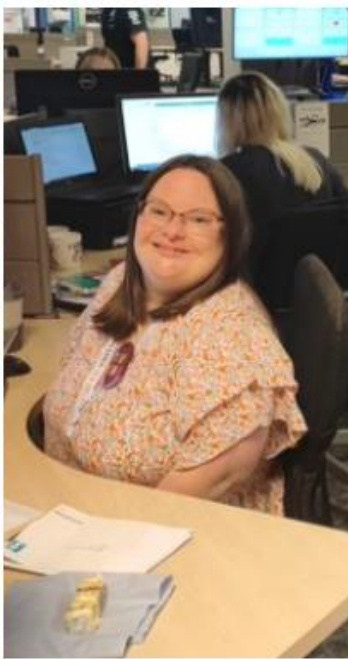


## About the Down's Syndrome Association



# Report and financial statements

For the year ended 31 March 2022

Company number: 3310024  
Charity Number: 1061474  
Auditors:

SAYER | VINCENT  
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## Trustees' annual report For the year ended 31 March 2022

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<b>Company number</b>	3310024
<b>Country of incorporation</b>	United Kingdom
<b>Charity number</b>	1061474
<b>Country of registration</b>	England
<b>Registered office and operational address</b>	Down's Syndrome Association Langdon Down Centre, 2a Langdon Park, Teddington, Middlesex, TW11 9PS

### Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Georgie Hill	Chair
Sarah Leggat	Vice Chair
Anya Souza	
Trevor Percy	
Gerry Coghlan	
Robert Stirling	
Darren Warkcup	Treasurer

### Key management personnel

Carol Boys	Chief Executive
Gillian Bird	Services Director
Sharon Gordon-Roberts	Finance & Fundraising Director (until 31 December 2021)
Macarena Laclote	Finance Manager (from 1 January 2022)

### Bankers

The Co-operative Bank  
2nd Floor, St Paul's House, 10 Warwick Lane, London EC4M 7BP

### Solicitors

Russell Cooke, 2 Putney Hill, London, SW15 6AB

### Auditor

Sayer Vincent LLP, Chartered Accountants and Statutory Auditor  
Invicta House, 108-114 Golden Lane, London EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

#### Objects of the charity

The objects of the Association, as stated in its memorandum and articles of association, are:

- To create and develop the conditions which will enable people with Down's syndrome to attain their full potential.
- To undertake any other charitable activities in connection with Down's syndrome.

In furtherance of these objectives, the Association offers information and support to people with Down's syndrome, their parents and carers, interested professionals and the general public. It also champions the rights of people with Down's syndrome and works to improve knowledge and understanding of the condition. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### Mission

Our mission is to benefit the public by creating and maintaining the conditions that will enable all people with Down's syndrome to live full and rewarding lives. In working towards this we train and educate the professionals who work with people with Down's syndrome to promote best practice and new initiatives. We carry out research into various health issues and campaign to change policy and service provision. Most importantly, we provide information and support directly to families and carers on all aspects of living with and supporting people with Down's syndrome throughout their lives.

#### Aims

- To campaign for the rights of people with Down's syndrome.
- To be the centre for information and training in relation to people with Down's syndrome throughout their lives.
- To involve adults with Down's syndrome in the work of the DSA and to gather and represent their views.
- To increase and retain the membership of the organisation.
- To develop the organisation's sources of funding, working within the annual budget and managing risk.
- To encourage and monitor research into health and education.
- To develop and maintain links with learning disability and other relevant organisations.

## **How our activities deliver public benefit**

The implementation of our aims and those we try to help are described below. All of our charitable activities focus on enabling people with Down's syndrome to live full and rewarding lives and are undertaken to further our charitable purposes for the public benefit. Our aims fully reflect the purposes the charity was set up to advance.

## **Who uses and benefits from our services?**

The services we provide are available throughout England, Wales and Northern Ireland. Demand for our services is growing and our helpline, which is usually our first point of contact with those requiring our services, is provided free of charge to everyone.

Equal access to our services is an important issue to us. We proactively try to reach underrepresented ethnic and social groups.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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# Strategic Report

## Achievements and performance in the year to 31 March 2022

The charity's main activities and who it serves are described below. All its charitable activities are undertaken to further the Down's Syndrome Association's charitable purposes for the public benefit.

## Beneficiary projects and services

### Membership

Membership is a continuing priority for the organisation as 'the more members we have, the stronger our voice'.

During the year we successfully achieved our objectives:

- Smoothly integration of our new website with our Customer Relationship Management platform to make joining or renewing a simple process.
- An increase in renewals going out via email, therefore saving money on postage.
- Researching our membership journey and what we can offer. This is ongoing.

The Affiliated Group Membership package has been continued.

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## Inclusive participation

**Objective 1:** To enable inclusive participation at all levels within the DSA and society

Our Voice operates across all of our services as part of our inclusive participation strategy. We include people who have Down's syndrome in our work and promote and enable inclusive participation within other organisations.

**Objective 2:** To facilitate regular Our Voice meetings and focus groups to inform, guide and shape activities, including co-production of projects and information

We welcomed new members to our weekly meetings and focus groups. More than 100 people from England, Wales and Northern Ireland belong to Our Voice. Some members meet weekly and some work on projects in focus groups.

Our Voice was commissioned by DHSC to work on the NHS Digital Flag project. We expect this technology project to improve health services for people who have Down's syndrome and other learning disabilities.

We provided content for Tell it Right® training in order to tell maternity staff and students about our lives. We also gave advice to professionals and new parents.

We interviewed people about inclusion for World Down Syndrome Day and made an online gallery of art to celebrate inclusion.

We were part of a group of organisations helping the NHS review their Accessible Information Standard.

We helped researchers to plan their projects by telling them about our experiences and asking them questions.



## Policy, campaigns and consultations

**Objective 1:** To influence policy and contribute to government consultations and National Institute for Health & Care Excellence (NICE) information

We responded to the following consultations:

- Human Rights Act Reform: a Modern Bill of Rights
- NICE Vaccine Uptake which covered childhood vaccination programme for babies and children who have Down's syndrome
- Department of Justice Child Trust Fund Access – Small Grants Payments
- DWP Health Assessments for Welfare Benefits Claims
- UK Government Health and Disability Green Paper
- NICE guidance on Social Work Interventions for Children and Young People Under 25 with Severe and Complex Needs
- NICE Social Work Interventions for Adults with Complex Needs
- DWP consultation 'Engagement with disabled people on policies which affect them'
- Welsh Government Learning Disability Action Plan
- Consultation on the proposed UK Government consultation on management of the COVID pandemic.

**Objective 2:** to work in partnership for change

We continued to work with partnership organisations and government representatives to improve health, education, social care and housing services.



**Objective 3:** To inform and engage with members on important policy issues and consultations

We sought contributions for the consultation responses listed above and informed members and supporters about future consultations and relevant policy.

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## Information and training

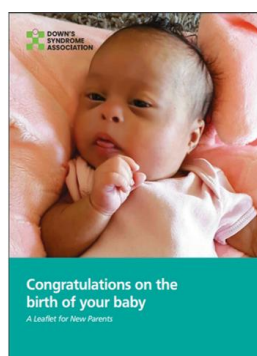
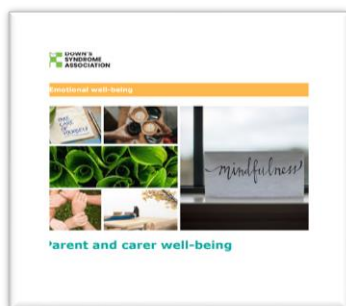
**Objective 1:** To continue to develop and provide information, advice and support

This year we provided advice, information, support and advocacy for 10,000 parent carers, family members, people who have Down's syndrome, professionals and members of the public.

**Confidential Helpline:** Our Helpline team of information officers and specialist advisers provided information, support and advocacy on a wide range of issues. 24% of queries related to the needs of children and young people, for example, child development, education, service provision, behaviour support, and speech, language and communication. 20% of queries were from adults who have Down's syndrome and their families enquiring about rights, housing, social care and other aspects of service provision, 15% were about financial support and benefits, and 12% were in relation to mental and physical health. Other common topic areas included calls for support through the prenatal period, enquiries about employment, leisure activities such as sports and drama, and ageing.

Our online forums supported many thousands with groups for families with children from birth to 11 years, young people 12 -18 years, adults who have Down's syndrome, and specialised groups for families with children with additional diagnoses and complex needs, parent carers whose young people are experiencing mental regression and those who have relatives with dementia. We also hosted online groups for Our Voice members and forums for health care professionals including those working in maternity services.

**Information resources:** We updated our 'Congratulations on the birth of your baby' booklet, made a new 'Parent and carer wellbeing' resource, updated the 'My Rights, My Community – your rights under the Equality Act' leaflet and commissioned new Down Syndrome Medical Interest Group UK & Ireland (DSMIG) health articles for the DSA Autumn and Spring Journals. We made our unique, comprehensive and widely acclaimed training package for adults, 'Let's Talk about Relationships and Sex', freely available, together with a suite of relationships and sex education resources for teenagers.



**Objective 2:** To deliver a series of national training and parent carer support events that meet the needs of family members and practitioners



We delivered regular online training events and parent carer support meetings as well as bespoke training and consultancy services in relation to maternity services, education, health, meeting adult needs including social care and housing, and support for parent carer wellbeing.

Regular meetings and training events, some weekly, many monthly, included:

- Pregnancy and baby support meetings
- Introduction to Makaton for new families
- Supporting early development from birth to 4 years
- Early years and primary education
- Using the model of positive behaviour support for change
- Secondary education
- Puberty and adolescence
- Preparing for adulthood sessions
- Relationships and sex education
- Complex needs and autism parent carer support meetings
- Well-being Wednesday for parent carers
- Dual diagnosis of Down's syndrome and autism
- Supporting wellbeing of people who have Down's syndrome
- Behaviour case study support session for parents and family carers
- Tell it Right® webinars for maternity services, universities and parents
- Your rights webinar: highlights from the Care Act
- Housing options masterclass
- Personal budgets and self-directed support
- Down's syndrome and dementia
- DSAActive training for sports and activity providers
- WorkFit® employment conferences and meetings
- Webinars with Cambridge University Intellectual and Developmental Disabilities Research Group: understanding cognitive decline and how to engage in research
- Webinars with the Down Syndrome Medical Interest Group UK & Ireland
- DSA Going Forward Updates

**Objective 3:** To continue to provide speech and language assessments to identify needs, support development and improve service provision

Our speech and language therapist advocated for approaching one hundred people through individual assessments at DSA offices in Teddington and Belfast.

**Objective 4:** To continue to improve information and support in England, Wales and Northern Ireland in maternity and in other health care specialisms

DSA representatives contributed at meetings with relevant Wales and England public bodies delivering antenatal screening services.

We continued to work to ensure that experiences of individuals who have Down's syndrome and their families are always at the forefront of our work and embedded in all of our training for health care professionals.

Many thousands of maternity health professionals and university students in training accessed Tell it Right® training webinars with live Q and A events.

We provided bespoke training for health care staff working in maternity and other specialist fields including podiatry.

We worked with NHS Digital and families to develop new films about lived experience, 'Having a child with Down's syndrome', for the NHS website. <https://www.nhs.uk/conditions/downs-syndrome/>

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## **DActive and DSEngage**

**Objective 1:** To actively support the provision of opportunities for people who have Down's syndrome to be active and healthy both mentally and physically

DActive provided support for clubs and teams to run Down's syndrome specific football, tennis, cricket and athletic sessions. DSEngage sessions significantly increased the range of opportunities for physical activity and emotional wellbeing. We opened doors for the inclusion and participation of people who have Down's syndrome within different types of activities with a focus on inclusion, community and friendship through our work with national governing bodies and recreational activity providers.

**Objective 2:** To provide training and support

DActive coach education online training supported coaches to include children and adults in a range of sporting activities.

**Objective 3:** To deliver DSEngage online activities

The DSEngage online programme ran within DActive to help children and adults remain active physically and mentally. More than 1000 people benefitted from regular live sessions ranging from Pilates, Zumba, workouts and discos through to arts and crafts.

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## **WorkFit®**

### **Connecting Employers with Employees who have Down's syndrome**

**Objective 1:** To provide training, information and resources to employers to support them to offer employment opportunities to people who have Down's syndrome.

**Objective 2:** To develop employment opportunities for people who have Down's syndrome and provide advice and support to enable them to embrace the exciting challenges that lie ahead on the journey to fulfilling their career ambitions.

**Objective 3:** To provide ongoing support to employers and candidates at all stages of the programme.

The continued success of our programme is borne out in the numbers of people who are still in their jobs after many years of employment. This year, 84% of candidates placed went directly into paid work compared with 53% two years ago. 74% of our placements were in the private sector, 14% with the public sector and 12% with the third sector. As we work towards our 1000<sup>th</sup> placement, with more candidates and employers registered, the team continues to ensure that opportunities for permanent paid jobs continue to be developed. We welcomed

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many major brands into the programme and held a national online event for our stakeholders which featured personal and professional success stories from candidates and their employers.

Securing paid work makes a huge difference to the lives of a large number of candidates and their families. Along with developing paid work we also developed work experience placements, volunteering, supported internships and supported apprenticeships. We have seen our candidates grow in confidence, develop skills, expand their social circle, become more financially independent and enjoy the self-esteem of being part of a team where their contribution is valued.

Please see below a small selection of feedback related to the impact of WorkFit® and the significant contribution that people who have Down's syndrome are making to their workplace.

*Candidate: The best thing about working is that my job is much more exciting and I am learning new things all the time. I feel happy working alongside the team, they make me feel part of the team and all that I do is important.*

*Candidate: I always wanted to either work in the police or be a postman. Working here I feel very comfortable and I like working in a team in the office. I like everybody.*

*Employer: The candidate has settled in fantastically, we are thrilled to have him as part of our team. It has brought a huge smile to myself and our leadership team. He has taken to his buddy like a hand fits a glove, I think it was meant to be.*

*Employer: I found the employer training invaluable to the whole process. I learnt so much about Down's syndrome that I just didn't know before, enabling me to better understand the candidate to ensure her employment was as enjoyable and fulfilling as possible. I have gained a real insight into equal opportunities within the workplace, especially for people with Down's syndrome. I think it is so important that we broaden our horizons and not judge a book by its cover, so to speak. Down's syndrome does not stop anyone from doing the job and if anything, it inspires the team around them to better themselves! I have gained a huge amount of respect for the programme and look forward to seeing the candidate's bright future develop.*

*Employer: We are very excited to have the candidate join our team. He is extremely enthusiastic, showing great capability, a strong work ethic and we look forward to seeing how he can develop further skills with us.*

*Employer: The candidate is an incredible person and a great asset to us. His work ethic is incredible and we're so pleased he joined the team. Inclusivity is a core value here and we are determined to make sure everyone feels welcome in this force.*



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## Research support

**Objective 1:** to support research to improve quality of life for people who have Down's syndrome and their families

We supported research studies with potential to benefit people who have Down's syndrome and their families. As part of our vetting process, we asked for evidence of ethics approval and, where a study involved the recruitment of people who have Down's syndrome, the provision of accessible materials.

We supported post graduate research studies by advertising for study participants. We wrote letters of support for researchers applying for funding and we acted as research partners, attending meetings about the development and progress of studies.

Our Voice members helped with a University of Manchester and Health Education England study looking at how to improve hearing services for people with learning disabilities.

One of the researchers on the study wrote:

*We recently held a focus group with members of the Our Voice group who have accessed hearing services. It was fantastic to hear the group's perspectives on the care they have received and their ideas for how services can be improved. It is vital to hear the voices of people with learning disabilities in research, especially around the services they receive. Thanks to the Our Voice team for enabling us to do this.*

**Objective 2:** to work with established research partners

The DSA commenced funding for a research project about children who have Down's syndrome within the 'Education and Child Health Insights from Linked Data' (ECHILD) project run by University College London.

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## Communications

**Objective 1:** Involve adults who have Down's syndrome in the work of the DSA and to gather and represent their views

We continue to promote and share the stories and voices of people who have Down's syndrome.

Working with our members, supporters and our colleagues we have created and shared stories via all our communications channels throughout the year.

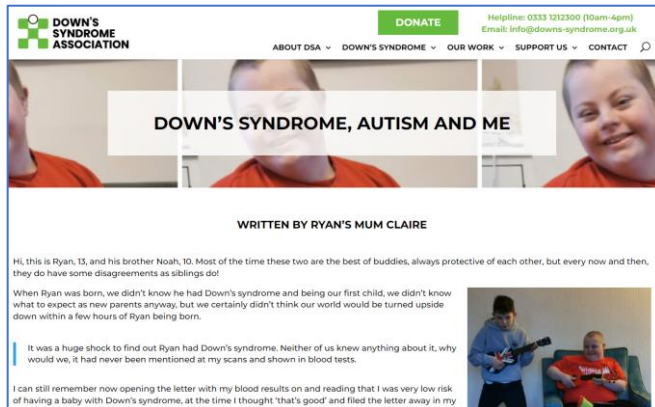


### In 2022 we released the fourth series of our **Shifting Perspectives** podcast

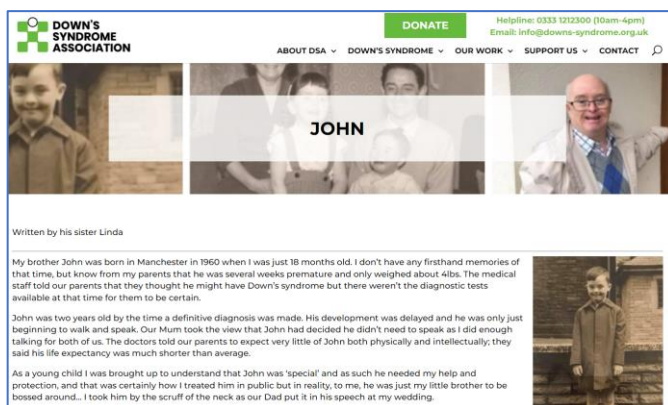
All five episodes featured people who have Down's syndrome, and we were pleased to welcome Sarah Gordy onto the team as a guest interviewer. She talked to author Ann Cleves about Ann's career, inspiration, and some very interesting jobs she's done in the past.

### Blogs and social media posts

We have released a continuous stream of blogs and social media posts through the year covering a wide range of news and issues. In total over 500,000 people have been engaged through our social media channels. Examples of some of these are:-

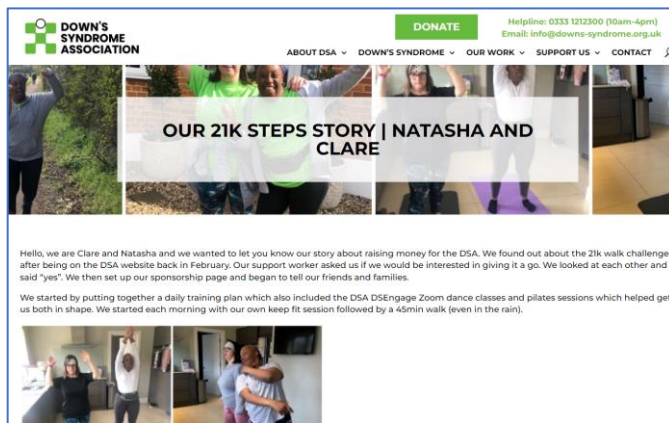


Claire, mum to Ryan (13) and Noah (10), shared her story about being mum to Ryan, who has Down's syndrome and a diagnosis of autism.



We were very happy to share John's story in the year he turned 61! He's a huge Everton fan, loves dancing and has worked in a local factory for 20 years.



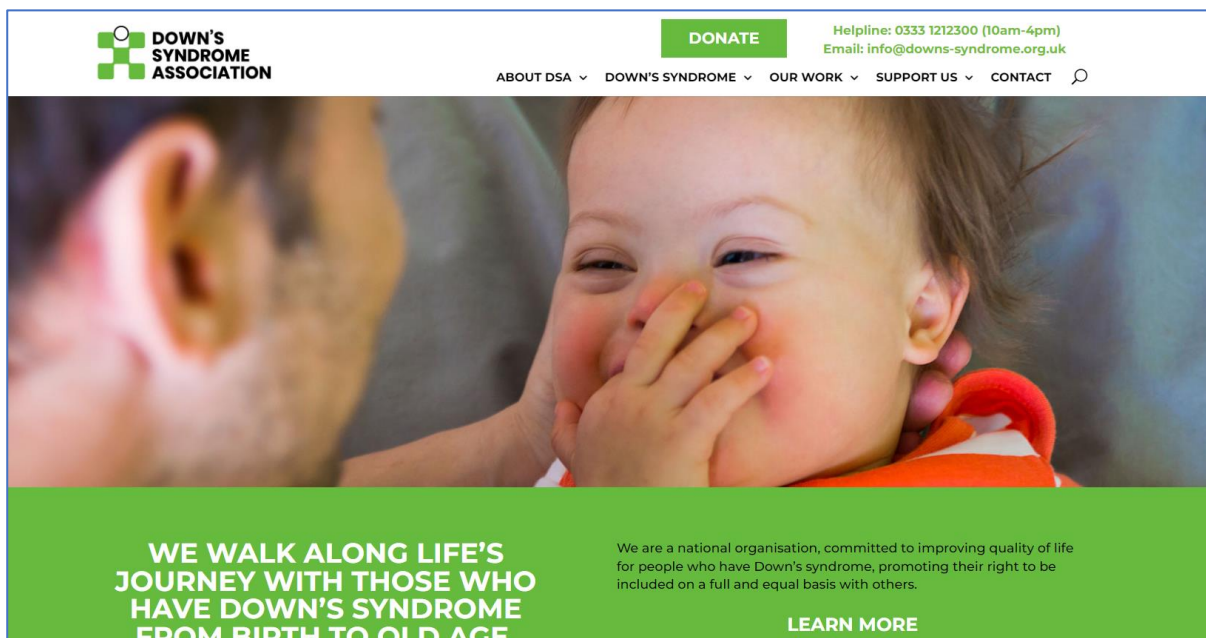


Natasha and Clare, two housemates and good friends, were featured in a blog post about completing our 21k steps fundraising challenge.

They were also featured in one of our Shifting Perspectives podcast episodes.

**Objective 2:** Continue to raise awareness of our existence and our work

In July 2021 we launched our new website.



A new structure and edited content created a fresh, accessible and inspiring site that appeals to those who have never visited before but also makes our information and resources much more accessible for those that need them.

## Memories & Stories

Our delayed 50<sup>th</sup> anniversary project culminated in an incredibly successful exhibition launch event in March 2022.

The Memories & Stories project was our opportunity to celebrate what the DSA and the wider Down's syndrome community has achieved in the last 50 years...and to mark where we are now, creating a multimedia collage in words, audio and photography, of individuals who have Down's syndrome of all ages.

The exhibition featured the work of 13 well-known photographers, including Richard Bailey, Aron Hosie and Blair Moore.

It juxtaposes the powerful and moving portraits of people who have Down's syndrome in their 50s, with edgy and stereotype busting images of younger subjects.

Snippets from 12 oral histories of people who have Down's syndrome aged fifty and over were available for visitors to listen to at the event and available to listen to on our website.

The Memories & Stories project was funded by the National Lottery Heritage Fund.



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## Raising funds

We are extremely grateful to everyone who has supported the Down's Syndrome Association through fundraising.

**Objective 1:** To maintain sufficient funding for the DSA

We are extremely grateful for the generous support we received from our loyal donors. This was underpinned by legacy income, however corporate support remained strong and events did remarkably considering uncertainty.

We faced new and unknown challenges with uncertainty in financial markets. The fundraising team worked to make sure that we stayed alert and aware and were able to react accordingly.

**Objective 2:** To increase unrestricted funds

Unrestricted funds give us freedom to allocate expenditure as needed. We worked to maintain and wherever possible increase our unrestricted funds.

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## Financial review

The Down's Syndrome Association income was £2.1m (2021: £3.1m). This decrease from the previous year was largely due to a decrease in legacy income, trust donations, and grant.



Total expenditure is flat versus the previous year £2.0m (2021: £2.0m). We were continuing with new working practices after the pandemic maintaining low staff travel costs while delivering more effective services.

The amount of money spent on raising funds represented 16.6% (2021: 15.3%) of total expenditure (or 17p in every £1 spent).

Overall, there was a surplus in the year of £66,934 (2021: surplus £1.1m). This surplus was achieved due to the unbudgeted legacy and overall less expenditure than budgeted.

### **Down's Syndrome Trading Ltd**

This is the subsidiary trading company of the Down's Syndrome Association. Its principal activity is the sale of Christmas cards, t-shirts and books. The company made a gross profit of £17,556 (2021 - £22,354) and after administrative expenses the company made an operating loss of £3,218. The company gift aid previous year profit to its parent undertaking, the Down's Syndrome Association during the year of £15,164 (2021 - £4,074).

## **Principal risks and uncertainties**

### **Risk management**

As part of their ongoing strategic planning work, the trustees carry out a formal risk review each year to examine the major risks facing the charity. The review considers both top down and bottom-up risks and ranks them in order of likelihood and impact. Responsibility for each risk is allocated either to a member of the senior management team or to the trustees. The senior management team provide updates to the trustees each quarter on their progress against action plans designed to manage the risks identified. The risk register was most recently reviewed and updated by the trustees in March 2022.

The main risks facing the Association have been identified as a loss of funding and the possibility of members leaving. In order to mitigate against these risks a fundraising strategy has been established which strengthens and diversifies our income streams. Additionally, the reserves policy has been revised and updated to ensure security and financial stability through the uncertain years expected ahead.

Strong relationships are developed with our members through frequent and regular communication utilising various channels, including social media and regular virtual updates via zoom. This ensures that all members have a sense of 'belonging' and that all members are aware of our latest news and any developments and that they are confident that the organisation is stronger because they are a part of it. Any lapses in membership are followed up and any reasons for lapses are addressed.

### **Reserves policy and going concern**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover any unplanned or emergency expenditure. The reserves policy was updated in light of the pandemic, in order to provide a level of security and a buffer, which will allow our services to continue to be offered and delivered with certainty over the next few years. This provides stability and reassurance to our members, supporters and the wider public that our organisation will continue to operate over the long term, is reliable and dependable and is a going concern. The reserves policy states that the unrestricted funds not committed or invested in tangible fixed assets and stocks ('the free reserves') held by the charity should be

between six to nine months of the resources expended. That equates to between £1.1m and £1.7m in general funds, based on the budget for 2022-23. The free reserves currently available equate to 10 months running costs and amount to £1.8m.

Given the uncertainty of the current financial situation in the UK and potential repercussions from the Global Economy beyond our shores, the trustees have decided that it would be prudent and wish to maintain a higher level of reserves, possibly up to and even over 12 months current operating costs. At this level the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in income and have time to implement any required changes to ensure that the Charity remains a going concern. The trustees are aware that should there be a reduction in income for the charity, consideration would need to be given to how funding might be replaced or activities changed. This position is designed to be a temporary solution and once the Economy of primarily the UK is back on a more balanced forecast footing we will look to return the Reserve Funding levels to the normal circa 6 months. We do appreciate this is an unusual position to be describing but The Trustees feel strongly that having a strong Reserve can only allow the Charity to continue to thrive and protect the interests of those with Down's Syndrome.

The DSA had retained a large amount of designated funds for a research project looking into mental regression in younger adults who have Down's syndrome with Cambridge University. The Cambridge project was seriously delayed and only started in June 2022 so the charity will now begin to use those funds. The charity is also spending designated funds on an I.T. systems upgrade.

**IT & Systems** – funds to allow our IT infrastructure and software to be kept secure and up to date to allow our services to be delivered in the most efficient way and staff to work flexibly as required

**Emergency Fund** - funds to be drawn on if an unexpected drop income or other emergency needs an immediate response

**Building Fund** - provision for building repairs and maintenance

**Employment Fund** - allowance for investment in our WorkFit project

**Research Fund** - funds to allow us to launch research projects as the opportunity arises

Our consolidated balance sheet remains strong. The trustees have reviewed the circumstances of the Down's Syndrome Association and consider that adequate resources continue to be available to fund the activities of the Association for the foreseeable future. The trustees are of the view that the Association is a going concern.

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## Plans for the future

### Membership

We will continue to promote membership at all online and offline events.

We will continue the process of developing the membership journey with a wish-list of activities. This also involves increased personalisation and a higher level of communication.

We will develop the Affiliated Group Membership offering. Part of this is growing the dedicated Affiliated Group Membership area of our website, making it a go-to for our groups to help answer questions and disseminate information.

We will produce an Easy Read mail-out and membership form for people who have Down's syndrome over 18 who are not currently registered for free lifetime membership.

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### Inclusive participation

We will continue to develop inclusive participation across all DSA services and activities.

We will work to enable more people who have Down's syndrome to self-advocate through innovative, inclusive practices.

We will continue to work with NHS and other organisations.

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### Policy, campaigns and consultations

As key stakeholders, we will continue to work with all organisations seeking the views of people who have Down's syndrome and their families on range of issues.

We will continue to campaign for people's rights and for better services throughout their lives.

We will continue to work with DHSC on issues related to Covid-19 and Down's syndrome.

---

### Information and training

We will continue to offer support, advice, information and training for people who have Down's syndrome, their families and professionals.

We will continue to work with the Down Syndrome Medical Interest Group UK & Ireland to promote health, to manage parent health queries and co-produce new information resources.

We will continue to work to improve evidence-informed guidance and services for effective speech, language and communication practice for children, young people and adults.

## **DSActive and DSEngage**

We will increase opportunities for people who have Down's syndrome to be included in their community activities through pan disability, learning disability and other recreational and sporting groups.

We will develop partner organisation networking through online forums and social media to encourage and promote sessions, events and tournaments across England, Wales and Northern Ireland.

We will provide training and support to partner organisations across all sports and recreational activities.

We will continue to strengthen DSEngage activities with increased provision for children and adults.

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## **WorkFit®**

We will continue to place people in roles in arts and heritage, construction, finance, law, banking warehousing & distribution, manufacturing, IT and a range of public sector bodies to further our expansion beyond the traditional sectors of catering, retail and hospitality.

We will continue to encourage adults who have Down's syndrome to explore employment opportunities, source employer contacts and share job vacancies.

We will continue to provide online workshops including a series of specialist workshops to provide careers information for our candidates.

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## **Research support**

The DSA will be funding a research project into the cause, recognition, and possible treatment of Unexplained Early Regression with the Cambridge Intellectual and Developmental Disabilities Research Group.

We will continue to encourage researchers to co-produce their projects with people who have Down's syndrome and to make project information accessible.

We will continue to collect information from families about their experiences of accessing speech and language therapy to gain insight into NHS speech and language therapy provision for children who have Down's syndrome living in England, Northern Ireland, and Wales.

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## **Communications**

We will continue to develop the website, with new content and improved useability and functionality.

We will work closely with members of the Our Voice team to amplify the voices of people who have Down's syndrome in the communications output of the DSA.

We will continue to encourage more engagement with our members and their families through life-stories and include people of all ages, backgrounds and abilities to ensure a wide range of life experience is shown.

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## **Raising Funds**

Fundraising is the foundation that supports the work of the DSA. The coming year could be difficult because of the developing financial crisis.

We will continue to research new Trusts and work on extending relationships with existing Trusts.

We will continue to develop new opportunities for supporters to raise funds through events.

There will be more emphasis on corporate partnerships and employees taking on events in support of the charity.

We will work to improve community fundraising during the coming year.

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## Structure, governance and management

The organisation started as a parent support group in 1970. It was registered as a charitable company limited by guarantee, registered as a charity on 11 June 1973 and incorporated on 30 January 1997.

The organisation was established under a memorandum of association which set out the objects and powers of the organisation and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

### Appointment of trustees

The board of trustees consists of up to eight Full Members elected by the Full Members together with any persons appointed or co-opted.

To be eligible for election, a Member must have been a Full Member of the Association for at least three years immediately prior to the election.

At each Annual General Meeting, one third of the elected trustees must retire by rotation, but all are eligible for re-election. Once trustees have served for a term of three years they are required to stand down from the Board but are eligible to stand again for election.

### Trustee induction and training

New trustees undergo orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit and inform them of the content of the memorandum and articles of association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will upskill them in their role.

### Related parties and relationships with other organisations

The Association continues its close links with Down's Syndrome Scotland, Down's Syndrome Ireland and the Down's Heart Group. The DSA regularly works with other many national learning disability organisations. The DSA is a member of Down Syndrome International and supports the organisation financially. We also support the Down Syndrome Medical Interest Group UK & Ireland.

### Remuneration policy for key management personnel

The Down's Syndrome Association is committed to ensuring a proper balance between (i) paying our staff and others who work for us fairly so that we attract and retain the best people for the job and (ii) careful management of our charity funds. In so doing we will ensure the greatest effectiveness in delivering our charitable objectives and meeting the needs of our beneficiaries.

When determining the salary for a newly created post, we will collect information about comparable roles in other organisations, preferably within the voluntary sector. We will use this information to benchmark our own salaries, normally aiming to set it at a level that

appears to represent the market average. We will also seek advice from colleagues within other organisations, if applicable, when we know they employ people in similar roles.

## **Salary banding**

Salaries for all current posts, other than the Chief Executive, will fall within a salary band, based on the skills required for the role, the responsibility of the role and the experience of the person.

Normally, in April each year, the trustees will consider awarding a cost of living adjustment for all staff when setting the following year's annual budget. This increase is to reflect changes in the cost of living and is entirely at the discretion of the trustees.

The trustees' considerations will begin with an assumption that salaries should be adjusted to match inflation (specifically the Consumer Price Index) over the preceding 12 months. They will also take into account economic forecasts for the rate of inflation in the year ahead. They will then determine whether this is appropriate in the context of the charity's financial situation and the charity's performance.

## **Fundraising**

We regularly review all our fundraising processes and procedures to ensure that we adhere to the relevant codes of practice and that we are dealing with supporters or potential supporters in a way which aligns with our values.

Vulnerable people are protected as we never share personal data, never put any of our supporters under undue pressure, always seek consent for contact and anyone can opt out of hearing from us at any time.

We do not work with any commercial participators or professional fundraisers. We have never received any complaints related to our fundraising. All fundraising activities are reported on regularly and reviewed by the senior management team and trustees.



## Statement of responsibilities of the trustees

The trustees (who are also directors of Down's Syndrome Association for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper 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. They are also responsible for safeguarding the assets of the charitable company and group 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
- 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 7 (2021: 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 9 July 2022 and signed on their behalf by

Georgie Hill,

Chair of Trustees

## Independent auditor's report to the members of the Down's Syndrome Association

### Opinion

We have audited the financial statements of Down's Syndrome Association (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's and of the parent charitable company's affairs as at 31 March 2022 and of the group's 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
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

### 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 group financial statements section of our report. We are independent of the group and parent charitable company 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

## Other Information

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual 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 group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company 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 directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent 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 group's and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with 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 are set out below.

## **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

11 August 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006



## Down's Syndrome Association

### Consolidated statement of financial activities (incorporating an income and expenditure account)

[www.downs-syndrome.org.uk](http://www.downs-syndrome.org.uk)

#### For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	1,400,226	65,267	<b>1,465,493</b>	2,088,331	18,390	2,106,721
Charitable activities							
Information, Training and Assessments	3	31,096	68,100	<b>99,196</b>	31,738	182,435	214,173
Beneficiary Projects and Services	3	–	330,062	<b>330,062</b>	–	201,413	201,413
Campaigning and Research	3	–	69,042	<b>69,042</b>	–	227,993	227,993
Other trading activities	4	99,198	3,800	<b>102,998</b>	69,215	–	69,215
Investments		1,471	–	<b>1,471</b>	4,705	–	4,705
Other Income – Job Retention Scheme		32,066	–	<b>32,066</b>	247,855	–	247,855
<b>Total income</b>		<b>1,564,057</b>	<b>536,271</b>	<b>2,100,328</b>	<b>2,441,844</b>	<b>630,231</b>	<b>3,072,075</b>
<b>Expenditure on:</b>							
Raising funds	5	356,309	5,301	<b>361,610</b>	300,234	4,839	305,073
Charitable activities	5						
Information, Training and Assessments	5	622,211	105,598	<b>727,809</b>	547,106	193,448	740,554
Beneficiary Projects and Services	5	183,244	443,993	<b>627,237</b>	271,250	367,026	638,276
Campaigning and Research	5	81,477	235,324	<b>316,801</b>	257,266	59,000	316,265
<b>Total expenditure</b>		<b>1,243,241</b>	<b>790,216</b>	<b>2,033,457</b>	<b>1,375,855</b>	<b>624,313</b>	<b>2,000,168</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>320,816</b>	<b>(253,945)</b>	<b>66,871</b>	<b>1,065,989</b>	<b>5,918</b>	<b>1,071,907</b>
Net gains / (losses) on investments		63	–	<b>63</b>	39	–	39
<b>Net income / (expenditure) for the year</b>	7	<b>320,879</b>	<b>(253,945)</b>	<b>66,934</b>	<b>1,066,028</b>	<b>5,918</b>	<b>1,071,946</b>
Transfers between funds		(100,563)	100,563	–	(72,431)	72,431	–
<b>Net movement in funds</b>		<b>220,316</b>	<b>(153,382)</b>	<b>66,934</b>	<b>993,597</b>	<b>78,349</b>	<b>1,071,946</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,518,188	1,208,753	<b>3,726,941</b>	1,524,591	1,130,404	2,654,995
<b>Total funds carried forward</b>		<b>2,738,504</b>	<b>1,055,371</b>	<b>3,793,875</b>	<b>2,518,188</b>	<b>1,208,753</b>	<b>3,726,941</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

## Balance Sheet

[www.downs-syndrome.org.uk](http://www.downs-syndrome.org.uk)

For the year ended 31 March 2022

	Note	The group 2022 £	2021 £	The charity 2022 £	2021 £
<b>Fixed assets:</b>					
Tangible assets	12	986,254	1,038,550	986,254	1,038,550
Investments	13	194	131	196	133
		<b>986,448</b>	1,038,681	<b>986,450</b>	1,038,683
<b>Current assets:</b>					
Stock	16	17,847	5,735	16,305	3,814
Debtors	17	92,376	69,547	91,741	69,361
Short-term deposits		805,560	855,128	805,560	855,128
Cash at bank and in hand		2,066,513	1,941,070	2,047,292	1,922,944
		<b>2,982,296</b>	2,871,480	<b>2,960,898</b>	2,851,247
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	18	(174,869)	(183,220)	(188,397)	(201,133)
<b>Net current assets</b>		<b>2,807,427</b>	2,688,260	<b>2,772,501</b>	2,650,114
<b>Total net assets</b>		<b>3,793,875</b>	3,726,941	<b>3,758,950</b>	3,688,796
<b>Funds:</b>	21				
Restricted income funds		1,055,371	1,208,753	1,055,371	1,208,753
Unrestricted income funds:					
Designated funds		885,659	963,987	885,659	963,987
General funds		1,817,918	1,516,056	1,817,920	1,516,056
Non-charitable trading funds		34,927	38,145	-	-
Total unrestricted funds		<b>2,738,504</b>	2,518,188	<b>2,703,579</b>	2,480,043
<b>Total funds</b>		<b>3,793,875</b>	3,726,941	<b>3,758,950</b>	3,688,796

Approved by the trustees on 9 July 2022 and signed on their behalf by

Darren Warkcup  
Treasurer

Statement of cash flows

[www.downs-syndrome.org.uk](http://www.downs-syndrome.org.uk)

For the year ended 31 March 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities	22				
Net cash used in operating activities			78,650		1,207,941
Cash flows from investing activities:					
Dividends and interest from investments		1,471		4,705	
Purchase of fixed assets		(4,246)		(7,038)	
Movement in short-term deposits		49,568		(2,427)	
Net cash used in investing activities			46,793		(4,760)
Change in cash and cash equivalents in the year			125,443		1,203,181
Cash and cash equivalents at the beginning of the year			1,941,070		737,889
Cash and cash equivalents at the end of the year			2,066,513		1,941,070

**1 Accounting policies**

**a) Statutory information**

Down's Syndrome Association is a charitable company limited by guarantee and is incorporated in England. The registered office address and principal place of business is Langdon Down Centre, 2a Langdon Park, Teddington, Middlesex TW11 9PS.

**b) Basis of preparation**

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Down's Syndrome Trading Limited on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have considered the ongoing impact of the Covid-19 pandemic when reaching this conclusion.

There are no key judgements that the charitable company has made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Membership income is treated as donation income and recognised when received.

**1 Accounting policies (continued)**

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

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 classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, campaigning and research undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |   |     |
|---|-----|
| ● Cost of Raising Funds                 | 17% |
| ● Information, Training and Assessments | 34% |
| ● Beneficiary Projects and Services     | 35% |
| ● Campaigning and Research              | 14% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**1 Accounting policies (continued)**

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Freehold Property	2% straight line basis
● Long Leasehold Premises	2% straight line basis
● Improvements to Property	10% reducing balance basis
● Pullen Exhibition Assets	10% straight line basis
● Fixtures & Fittings	25% straight line basis
● Computer Equipment	33% straight line basis

**m) Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities and any excess of fair value over the historic cost of the investments will be shown as a fair value reserve in the balance sheet. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**Investments in subsidiaries**

Investments in subsidiaries are at cost.

**n) Stocks**

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**o) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**p) Short term deposits**

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

**q) Cash at bank and in hand**

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. Cash balances exclude any funds held on behalf of service users.

## 1 Accounting policies (continued)

## r) Creditors and provisions

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 discounts due.

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

## s) Pensions

Payments to the stakeholder pension scheme are charged as an expense as they fall due.

## 2a Income from donations and legacies (current year)

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Gifts	903,848	65,267	969,115	1,250,333
Legacies	496,378		496,378	856,388
<b>Total income from donations and legacies</b>	<b>1,400,226</b>	<b>65,267</b>	<b>1,465,493</b>	<b>2,106,721</b>

## 2b Income from donations and legacies (prior year)

	Unrestricted £	Restricted £	2021 Total £
Gifts	1,231,943	18,390	1,250,333
Legacies	856,388	–	856,388
<b>Total income from donations and legacies</b>	<b>2,088,331</b>	<b>18,390</b>	<b>2,106,721</b>

At the end of the year, we have been notified that we are entitled to funds from a total of 4 (2021: 4) residual legacies. However, as at 31 March 2022, we had not been notified as to the value of our entitlement or when this would be received. As such we are not able to recognise these funds in the financial statements for the year. Where we have received further correspondence since the year end, we are aware income of approximately £150,000 from these legacies.



**3a Income from charitable activities (current year)**

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Charitable Trusts & Foundations	–	20,000	<b>20,000</b>	71,955
Companies	–	33,100	<b>33,100</b>	10,000
National Lottery Community Fund	–	–	–	100,000
Conference, Training & Assessments	31,096	15,000	<b>46,096</b>	32,218
Sub-total for Information, Training & Assessments	31,096	68,100	<b>99,196</b>	214,173
Charitable Trusts & Foundations	–	121,833	<b>121,833</b>	20,000
Companies	–	47,568	<b>47,568</b>	69,248
Big Lottery Fund	–	10,000	<b>10,000</b>	–
Welsh Government	–	102,180	<b>102,180</b>	62,968
DHSSPS	–	26,285	<b>26,285</b>	32,856
EU Active Inclusion	–	4,617	<b>4,617</b>	7,826
Contributions to Youth & Project Activities	–	17,579	<b>17,579</b>	8,515
Sub-total for Beneficiary Projects & Services	–	330,062	<b>330,062</b>	201,413
Charitable Trusts & Foundations	–	–	–	175,563
Companies	–	5,000	<b>5,000</b>	5,000
National Lottery Heritage Fund	–	64,042	<b>64,042</b>	47,430
Sub-total for Campaigning & Research	–	69,042	<b>69,042</b>	227,993
<b>Total income from charitable activities</b>	<b>31,096</b>	<b>467,204</b>	<b>498,300</b>	643,579

## 3b Income from charitable activities (prior year)

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Charitable Trusts & Foundations	–	71,955	71,955	58,455
Companies	–	10,000	10,000	10,776
National Lottery Community Fund	–	100,000	100,000	–
Conference, Training & Assessments	31,738	480	32,218	47,076
<b>Sub-total for Information, Training &amp; Assessments</b>	<b>31,738</b>	<b>182,435</b>	<b>214,173</b>	<b>116,307</b>
Charitable Trusts & Foundations	–	20,000	20,000	72,700
Companies	–	69,248	69,248	100,355
Department of Digital, Culture, Media & Sport	–	–	–	106,414
Big Lottery Fund	–	–	–	179,732
Welsh Government	–	62,968	62,968	–
DHSSPS	–	32,856	32,856	26,285
EU Active Inclusion	–	7,826	7,826	38,412
Contributions to Youth & Project Activities	–	8,515	8,515	24,216
<b>Sub-total for Beneficiary Projects &amp; Services</b>	<b>–</b>	<b>201,413</b>	<b>201,413</b>	<b>548,114</b>
Charitable Trusts & Foundations	–	175,563	175,563	–
Companies	–	5,000	5,000	7,959
National Lottery Heritage Fund	–	47,430	47,430	–
<b>Sub-total for Campaigning &amp; Research</b>	<b>–</b>	<b>227,993</b>	<b>227,993</b>	<b>7,959</b>
<b>Total income from charitable activities</b>	<b>31,738</b>	<b>611,841</b>	<b>643,579</b>	<b>672,379</b>

## 4a Income from other trading activities (current year)

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Lettings	60,443	3,800	64,243	36,748
Fundraising events	14,886	–	14,886	8,488
Subsidiary trading	23,869	–	23,869	23,979
<b>Total income from other trading activities</b>	<b>99,198</b>	<b>3,800</b>	<b>102,998</b>	<b>69,215</b>

## 4b Income from other trading activities (prior year)

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Lettings	36,748	–	36,748	102,938
Fundraising events	8,488	–	8,488	25,455
Subsidiary trading	23,979	–	23,979	21,499
<b>Total income from other trading activities</b>	<b>69,215</b>	<b>–</b>	<b>69,215</b>	<b>149,893</b>

## 5a Analysis of expenditure (current year)

	Charitable activities							
	Cost of raising funds £	Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £	Governance costs £	Support costs £	2022 Total £	2021 Total £
Staff costs (Note 8)	175,385	355,078	372,898	151,034	26,300	158,492	1,239,187	1,287,644
Staff training & recruitment	–	605	–	–	–	1,010	1,615	4,484
Postage, telephone, fax and email	6,615	6,736	4,359	591	890	10,302	29,493	31,440
Research & museum costs	–	13,312	1,847	36,848	–	202	52,209	54,796
Information resources	752	8,074	5,029	32,654	305	14,876	61,690	48,552
Conferences and training costs	49	4,553	1,357	–	–	–	5,959	4,071
Projects and activities	–	56,020	20,114	1,252	–	–	77,386	125,926
Fundraising events	51,198	40	336	–	–	5,643	57,217	37,285
Fundraising costs	14,165	–	300	–	–	–	14,465	12,823
Appeals, advertising and media	15,941	6,951	–	12,674	–	1,027	36,593	23,361
Travel & meetings	148	4,447	10,297	249	–	1,626	16,767	5,051
Consultants, Advisors and professional fees	5,292	83,713	960	–	8,426	53,016	151,407	130,613
Office rent, running and equipment	3,230	8,428	19,662	4,998	1,238	195,371	232,927	175,150
Depreciation	–	–	1,200	–	–	55,342	56,542	58,972
	272,775	547,957	438,359	240,300	37,159	496,907	2,033,457	2,000,168
Support costs	82,654	167,338	175,736	71,178	–	(496,907)	–	–
Governance costs	6,181	12,514	13,142	5,323	(37,159)	–	–	–
<b>Total expenditure 2022</b>	<b>361,610</b>	<b>727,809</b>	<b>627,237</b>	<b>316,801</b>	<b>–</b>	<b>–</b>	<b>2,033,457</b>	
Total expenditure 2021	305,073	740,554	638,276	316,265	–	–		2,000,168

## 5b Analysis of expenditure (prior year)

	Charitable activities							
	Cost of raising funds £	Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £	Governance costs £	Support costs £	2021 Total £	2020 Total £
Staff costs (Note 8)	166,742	364,828	407,741	168,274	26,608	153,451	<b>1,287,644</b>	1,371,693
Staff training & recruitment	-	304	240	-	-	3,940	<b>4,484</b>	13,183
Postage, telephone, fax and email	4,607	8,769	5,978	1,250	1,165	9,671	<b>31,440</b>	41,331
Research & museum costs	-	-	17,444	31,091	-	6,261	<b>54,796</b>	90,324
Information resources	631	17,983	3,781	23,234	600	2,323	<b>48,552</b>	63,726
Conferences and training costs	-	2,263	1,798	10	-	-	<b>4,071</b>	17,194
Projects and activities	-	116,215	6,232	3,479	-	-	<b>125,926</b>	192,466
Fundraising events	36,688	-	-	-	-	597	<b>37,285</b>	75,125
Fundraising costs	12,823	-	-	-	-	-	<b>12,823</b>	45,834
Appeals, advertising and media	5,126	5,806	-	12,429	-	-	<b>23,361</b>	13,948
Travel & meetings	319	3,877	30	-	531	294	<b>5,051</b>	103,047
Consultants, Advisors and professional fees	6,018	59,656	1,781	-	24,234	38,924	<b>130,613</b>	86,217
Office rent, running and equipment	967	5,174	18,061	4,693	1,802	144,453	<b>175,150</b>	242,745
Depreciation	-	-	1,200	-	-	57,772	<b>58,972</b>	57,517
	<b>233,921</b>	<b>584,875</b>	<b>464,286</b>	<b>244,460</b>	<b>54,940</b>	<b>417,686</b>	<b>2,000,168</b>	<b>2,414,350</b>
Support costs	62,881	137,582	153,765	63,459	-	(417,686)	-	-
Governance costs	8,271	18,097	20,225	8,347	(54,940)	-	-	-
<b>Total expenditure 2021</b>	<b>305,073</b>	<b>740,554</b>	<b>638,276</b>	<b>316,265</b>	<b>-</b>	<b>-</b>	<b>2,000,168</b>	
<b>Total expenditure 2020</b>	<b>415,423</b>	<b>646,648</b>	<b>920,007</b>	<b>432,273</b>	<b>-</b>	<b>-</b>		<b>2,414,350</b>

**6 Grant making**

	2022 £	2021 £
<b>Cost</b>		
Down Syndrome International : Educational Guidelines Project	50,000	-
Down Syndrome International: International Liaisons	-	111,000
At the end of the year	<u>50,000</u>	<u>111,000</u>

Down Syndrome International: The grant supporting the Educational Guidelines project will bring more positive educational outcomes for children with Down syndrome and disabilities in classrooms in the UK.

Down Syndrome International: The grant supporting the International Liaisons project will enable the fellowship of Down Syndrome organisations around the world to be facilitated.

**7 Net income for the year**

This is stated after charging:

	2022 £	2021 £
Depreciation	56,542	58,972
Operating lease rentals:		
Property	31,446	26,555
Other	5,921	6,064
Auditor's remuneration (excluding VAT):		
Audit	11,800	11,800

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	1,074,031	1,120,062
Social security costs	105,955	107,919
Employer's contribution to defined contribution pension schemes	59,201	59,663
	<u>1,239,187</u>	<u>1,287,644</u>

No employee earned over £60,000 (2021: one employee earned between £60,000 – £70,000)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £194,128 (2021: £202,354).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £0 (2021: £720) incurred by nil (2021: 8) members relating to attendance at meetings of the trustees.

**9 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Raising funds	5.4	7.3
Information, Training and Assessments	9.2	10.2
Beneficiary Projects and Services	11.5	13.5
Campaigning and Research	4.8	5.0
Support	5.8	5.0
Governance	1.0	1.0
	<u>37.7</u>	<u>42.0</u>

# 10 Related party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Down Syndrome International uses office space at the Down's Syndrome Association headquarters. Grants are given by Down's Syndrome Association to support the work of Down Syndrome International. The Chief Executive of Down's Syndrome Association, Carol Boys, is also a trustee of Down Syndrome International.

DSA is the payroll agency for DSI.

The Down's Syndrome Association made the following payments to Down Syndrome International during the year:

	2022 £	2021 £
Grant Payments	50,000	111,000
Membership Fee	180	240
Merchandise	25,040	-
<b>Total</b>	<b>75,220</b>	<b>111,240</b>

In addition Down's Syndrome Trading is a subsidiary of Down's Syndrome Association. There was no balance owing to Down's Syndrome Association at the end of the financial year.

# 11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary Down's Syndrome Trading Limited gift aids available profits to the parent charity so no tax is payable.

# 12 Tangible fixed assets

## The charity and the group

	Freehold Property £	Long Leasehold Premises £	Improvements to Property £	Fixtures and fittings £	Pullen Exhibition Assets £	Computer Equipment £	Total £
<b>Cost</b>							
At the start of the year	1,286,250	60,000	78,712	90,887	42,128	156,504	1,714,481
Additions in year	-	-	-	4,246	-	-	4,246
Disposals in year	-	-	-	-	-	-	-
<b>At the end of the year</b>	<b>1,286,250</b>	<b>60,000</b>	<b>78,712</b>	<b>95,133</b>	<b>42,128</b>	<b>156,504</b>	<b>1,718,727</b>
<b>Depreciation</b>							
At the start of the year	323,400	37,200	54,010	81,071	37,917	142,333	675,931
Charge for the year	29,400	1,200	2,470	5,090	4,211	14,171	56,542
Eliminated on disposal	-	-	-	-	-	-	-
<b>At the end of the year</b>	<b>352,800</b>	<b>38,400</b>	<b>56,480</b>	<b>86,161</b>	<b>42,128</b>	<b>156,504</b>	<b>732,473</b>
<b>Net book value</b>							
<b>At the end of the year</b>	<b>933,450</b>	<b>21,600</b>	<b>22,232</b>	<b>8,972</b>	<b>-</b>	<b>-</b>	<b>986,254</b>
<b>At the start of the year</b>	<b>962,850</b>	<b>22,800</b>	<b>24,702</b>	<b>9,816</b>	<b>4,211</b>	<b>14,171</b>	<b>1,038,550</b>

All of the above assets are used for charitable purposes.

13 Listed investments

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Fair value at the start of the year	131	92	133	94
Net gain on change in fair value	63	39	63	39
Fair value at the end of the year	194	131	196	133
Historic cost at the end of the year	15	15	15	15

Investments comprise:

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Shares listed on the London Stock Exchange	194	132	194	132
Unlisted shares in UK registered companies	–	–	2	2
	194	132	196	134

14 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Down's Syndrome Trading Limited (DST), a company registered in England. The subsidiary is used for non-primary purpose trading activities. The Chief Executive of DSA is also a Director of DST. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

	2022 £	2021 £
Turnover	24,581	25,840
Cost of sales	(7,025)	(3,486)
Gross profit	17,556	22,354
Administrative expenses	(4,610)	(6,190)
Management Charge	(1,000)	(1,000)
Profit on ordinary activities	11,946	15,164
Donation to parent undertaking	(15,164)	(4,074)
Profit for the financial year	(3,218)	11,090
The aggregate of the assets, liabilities and funds was:		
Assets	36,127	39,645
Liabilities	(1,200)	(1,500)
Funds	34,927	38,145

15 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2022 £	2021 £
Gross income	2,091,655	2,623,819
Result for the year	70,154	1,129,072

16 Stocks

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Finished goods	17,847	5,735	16,305	3,814
	17,847	5,735	16,305	3,814



17 Debtors

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	4,748	5,359	4,748	5,359
Other debtors	60,406	47,168	59,771	46,982
Prepayments	8,684	7,105	8,684	7,105
Accrued income	18,538	9,915	18,538	9,915
	<b>92,376</b>	<b>69,547</b>	<b>91,741</b>	<b>69,361</b>

18 Creditors: amounts falling due within one year

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	68,250	6,307	68,250	6,307
Taxation and social security	30,345	28,124	30,345	28,124
Accruals	65,232	65,492	64,032	63,992
Deferred income (note 19)	11,042	83,297	11,042	83,297
Amounts owed to subsidiary company	-	-	14,728	19,413
	<b>174,869</b>	<b>183,220</b>	<b>188,397</b>	<b>201,133</b>

19 Deferred income

Deferred income comprises restricted donations, membership fees and sales.

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Balance at the beginning of the year	83,297	13,765	83,297	13,765
Amount released to income in the year	(83,297)	(13,765)	(83,297)	(13,765)
Amount deferred in the year	11,042	83,297	11,042	83,297
Balance at the end of the year	<b>11,042</b>	<b>83,297</b>	<b>11,042</b>	<b>83,297</b>

20a Analysis of group net assets between funds (current year)

	General Unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	8,972	977,282	986,254
Investments	194	-	-	194
Net current assets	1,852,651	876,687	78,089	2,807,427
Net assets at the end of the year	<b>1,852,845</b>	<b>885,659</b>	<b>1,055,371</b>	<b>3,793,875</b>

20b Analysis of group net assets between funds (prior year)

	General Unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	23,987	1,014,563	1,038,550
Investments	131	-	-	131
Net current assets	1,854,070	640,000	194,190	2,688,260
Net assets at the end of the year	<b>1,854,201</b>	<b>663,987</b>	<b>1,208,753</b>	<b>3,726,941</b>

## 21a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Welsh Government	(29,534)	102,180	(94,832)		(22,186)
Northern Ireland					
DHSSPS	-	26,285	(26,285)	-	-
Northern Ireland Fixed Asset Reserve	22,800	-	(1,200)	-	21,600
Other Northern Ireland funds	-	42,037	(56,794)	14,757	-
DSActive	45,985	85,117	(111,125)	-	19,977
Information	7,500	98,447	(91,747)	-	14,200
Having a Voice	-	3,118	(3,118)	-	-
Digital Communications	175,562	-	(175,562)	-	-
WorkFit – Employment Project	-	72,160	(120,466)	85,806	37,500
WorkFit North – Big Lottery Fund	-	10,000	(10,000)	-	-
Ukraine appeal	-	27,189	(12,020)	-	15,169
50th Year Memories and Stories	(20,359)	64,042	(43,683)	-	-
Theatre Fund	15,036	5,696	(7,303)	-	13,429
LDC Fixed Asset Reserve	987,552	-	(31,870)	-	955,682
Pullen Exhibition Assets (Heritage Lottery funded)	4,211	-	(4,211)	-	-
<b>Total restricted funds</b>	<b>1,208,753</b>	<b>536,271</b>	<b>(790,216)</b>	<b>100,563</b>	<b>1,055,371</b>
<b>Unrestricted funds:</b>	<b>Start of yr</b>	<b>In</b>	<b>Out</b>	<b>Transfers</b>	<b>End of yr</b>
Designated funds:					
IT & Systems Fund	200,000	-	(33,459)	33,459	200,000
Emergency Fund	300,000	-	-	-	300,000
Building Fund	150,000	-	-	-	150,000
Employment Project	40,000	-	-	-	40,000
Research Fund	250,000	-	(63,313)	-	186,687
Fixed Asset Reserve	23,987	4,246	(19,261)	-	8,972
<b>Total designated funds</b>	<b>963,987</b>	<b>4,246</b>	<b>(116,033)</b>	<b>33,459</b>	<b>885,659</b>
General funds	1,516,056	1,535,230	(1,099,346)	(134,022)	1,817,918
Non-charitable trading funds	38,145	24,581	(27,799)	-	34,927
<b>Total unrestricted funds</b>	<b>2,518,188</b>	<b>1,564,057</b>	<b>(1,243,178)</b>	<b>(100,563)</b>	<b>2,738,504</b>
<b>Total funds</b>	<b>3,726,941</b>	<b>2,100,328</b>	<b>(2,033,394)</b>	<b>-</b>	<b>3,793,875</b>

21b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Welsh Government	-	62,968	(92,502)		(29,534)
Northern Ireland					
DHSSPS	-	32,856	(32,856)	-	-
Northern Ireland Fixed Asset Reserve	24,000	-	(1,200)	-	22,800
Other Northern Ireland funds	-	9,991	(71,267)	61,276	-
DSActive	48,099	10,222	(12,336)	-	45,985
Training and Conferences	5,000	-	(5,000)	-	-
Information	-	182,441	(174,941)	-	7,500
Having a Voice	-	2,919	(2,919)	-	-
Digital Communications	-	175,562	-	-	175,562
WorkFit – Employment Project	-	100,784	(111,939)	11,155	-
WorkFit North – Big Lottery Fund	33,093	-	(33,093)	-	-
50th Year Memories and Stories	(20,032)	47,430	(47,757)	-	(20,359)
Theatre Fund	12,124	5,058	(2,146)	-	15,036
LDC Fixed Asset Reserve	1,019,696	-	(32,144)	-	987,552
Pullen Exhibition Assets (Heritage Lottery funded)	8,424	-	(4,213)	-	4,211
<b>Total restricted funds</b>	<b>1,130,404</b>	<b>630,231</b>	<b>(624,313)</b>	<b>72,431</b>	<b>1,208,753</b>
<b>Unrestricted funds:</b>	<b>Start of yr</b>	<b>In</b>	<b>Out</b>	<b>Transfers</b>	<b>End of yr</b>
Designated funds:					
IT & Systems Fund	100,000	-	-	100,000	200,000
Emergency Fund	-	-	-	300,000	300,000
Building Fund	50,000	-	-	100,000	150,000
Employment Project	40,000	-	-	-	40,000
Research Fund	-	-	-	250,000	250,000
Fixed Asset Reserve	38,363	7,038	(21,414)	-	23,987
<b>Total designated funds</b>	<b>228,363</b>	<b>7,038</b>	<b>(21,414)</b>	<b>750,000</b>	<b>963,987</b>
General funds	1,269,196	2,408,966	(1,339,675)	(822,431)	1,516,056
Non-charitable trading funds	27,032	25,840	(14,727)	-	38,145
<b>Total unrestricted funds</b>	<b>1,524,591</b>	<b>2,441,844</b>	<b>(1,375,816)</b>	<b>(72,431)</b>	<b>2,518,188</b>
<b>Total funds</b>	<b>2,654,995</b>	<b>3,072,075</b>	<b>(2,000,129)</b>	<b>-</b>	<b>3,726,941</b>

Purposes of restricted funds

Welsh Government

The main funder for work in Wales is the Welsh Government as part of its scheme for organisations operating in the social care sector for people with learning disabilities. The grant is used to support the work of our projects in Wales. The fund is currently in deficit as grant claims are made in arrears.

Northern Ireland

The main funder of our core work in Northern Ireland is the DHSSPS.

Any funds raised as a result of the fundraising activities carried out in Wales and Northern Ireland are also restricted to our work in those regions. The staff team in Northern Ireland organise training and support their affiliated groups and individual families with advice and support. They also organise numerous activities for people with Down's syndrome and run weekend breaks and holidays. We also own a chalet in Northern Ireland and the Northern Ireland Fixed Asset Reserve represents the net book value of the chalet.

DSActive

Funding raised to provide participation in sport opportunities for young people with Down's syndrome. This enables the young people with Down's syndrome to develop their physical, social and emotional health through the joy of sport.

Training and Conferences

These funds are raised to support our comprehensive training and conference programme.

**Education**

These funds are used to continue the Down's Syndrome Association's important work in all areas of education for people with Down's syndrome. This includes providing help and advice on the Statementing process, design and production of Curriculum Support packs, organisation of training and conferences for education professionals, as well as responding to a variety of calls and requests for information specific to education.

**Information**

These funds are used to provide information and advice. We provide a help line 5 days a week and distribute leaflets and publications. The information department also publishes the *Journal* twice a year which is distributed to the members of the Association. Our publications and leaflets are continually being developed and updated. Our information department also has specialists who offer advice and support to families about welfare benefits, in particular the Disability Living Allowance.

**Having a Voice**

Specific donations have been given to grow the Having a Voice project which empowers young adults with Down's syndrome to be active citizens in their communities.

**Digital Communications**

This income relates to support received to fund our digital communications strategy revolution.

**WorkFit– Employment Project**

These funds are used to support the work the Association does to support adults with Down's syndrome. This includes our unique WorkFit project which helps adults with Down's syndrome into employment.

Our WorkFit project in the North of England is currently funded by the Big Lottery Fund.

**50th Year Memories and**

A project funded by the Heritage Lottery Fund to capture the memories and stories of people with Down's syndrome over the last 50 years.

**Theatre Fund**

This fund is used to maintain the glorious Victorian theatre at the Langdon Down Centre which was originally built and used by Dr John Langdon Down.

**LDC Fixed Asset Reserve**

This represents the value of the assets including buildings and fixtures and fittings which were acquired from the Langdon Down Centre Trust on merger.

**Pullen Exhibition Assets**

This represents the value of the glass display cases, which were purchased for the Pullen Exhibition, with Heritage Lottery Funds.

**Purposes of designated funds**

**IT & Systems Upgrade**

The trustees have designated these funds to ensure that resources are available should any systems infrastructure need to be upgraded and other sources of funding cannot be secured.

**Emergency Fund**

The trustees have designated these funds to provide a buffer for an emergency situation which may adversely affect our ability to raise funds.

**Building Fund**

The trustees have designated these funds to provide a sinking fund which will be used as necessary for building maintenance.

**Employment Project**

The trustees have designated these funds to initiate the employment project which will support adults with Down's syndrome into work.

**Research Funds**

The trustees have designated these funds to allow us to invest in research opportunities.

**Fixed Asset Reserve**

This represents the value of general funds invested in buildings, fixtures and fittings and computer equipment and is therefore not readily available for other purposes.

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

	2022 £	2021 £
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>66,934</b>	1,071,946
Depreciation charges	56,542	58,971
(Gains) on investments	(63)	(39)
Dividends and interest from investments	(1,471)	(4,705)
(Increase)/decrease in stocks	(12,112)	6,811
(Increase)/decrease in debtors	(22,829)	12,057
(Decrease)/increase in creditors	(8,351)	62,900
<b>Net cash (used in) / provided by operating activities</b>	<b>78,650</b>	1,207,941

**23 Operating lease commitments**

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Within one year	21,230	16,270	3,583	5,762
In the second to fifth years inclusive	17,280	–	1,898	5,151
	<b>38,510</b>	16,270	<b>5,481</b>	10,913

**24 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The Down's Syndrome Association provides information and support on all aspects of living with Down's syndrome.

We also work to champion the rights of people with Down's syndrome, by campaigning for change and challenging discrimination.

A wide range of Down's Syndrome Association

## LANGDON DOWN CENTRE

publications can be downloaded free of charge from our website.

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[www.langdondownmuseum.org.uk](http://www.langdondownmuseum.org.uk)

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