



**DOWN'S
SYNDROME
ASSOCIATION**

Report and Financial Statements

**For the year ended
31 March 2023**

Company number: 3310024
Charity Number: 1061474

Contents

For the year ended 31 March 2023

<u>General Information</u>	page 2
<u>Objectives</u>	page 3
<u>Mission</u>	page 4
<u>Aims</u>	page 5/6
<u>Achievements and Performance</u>	page 7
<u>Beneficiary Services and Projects</u>	page 7
<u>Membership</u>	page 7
<u>Inclusive Participation</u>	page 8/9
<u>Policy, Campaigns and Consultations</u>	page 10/11
<u>Helpline, Information, Training and Events</u>	page 12-17
<u>DSActive and DSEngage</u>	page 18/19
<u>WorkFit</u>	page 20-22
<u>Research Support</u>	page 23
<u>Communications</u>	page 24-27
<u>Raising Funds</u>	page 28
<u>Financial Review</u>	page 29
<u>Principal Risks and Uncertainties</u>	page 30/31
<u>Plans for the Future:</u>	page 32-34

Membership

Inclusive Participation

Policy, Campaigns and Consultations

Information and Training

DSActive and DSEngage

WorkFit

Research Support

Communications

Raising Funds

<u>Structure, Governance, and Management</u>	page 35-38
--	------------

<u>Auditor</u>	page 38
----------------	---------

<u>Independent Auditor Report</u>	page 40-44
-----------------------------------	------------

Trustees' annual report

For the year ended 31 March 2023

Company number

3310024

Country of incorporation

United Kingdom

Charity number

1061474

Country of registration

England

Registered office and operational address

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:

Dr Gerard Coghlan, Chair

Sarah Leggat, Vice Chair

Georgie Hill

Anya Souza

Trevor Percy

Robert Stirling

Darren Warkcup, Treasurer
Professor Anthony J. Holland, appointed 1 June, 2023

Key management personnel:

Carol Boys, Chief Executive

Gillian Bird, Services Director

Macarena Lacle, Finance Manager

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 2023.

Reference and administrative information set out on page 2 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

To create and develop the conditions which will enable people who have 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 who have Down's syndrome, their parents and carers, interested professionals and the general public. It also champions the rights of people who have 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 who have Down's syndrome to live full and rewarding lives. At the DSA we create an inclusive environment where everyone can participate and contribute towards our work. In working towards our mission, we train and educate the professionals who work with people who have Down's syndrome to promote best practice and new initiatives. We carry out research into health issues and campaign to change policy and service provision. Most importantly, we provide information and support for people who have Down's syndrome and their families and carers on all aspects of living with Down's syndrome.



Aims

To promote the rights of people who have Down's syndrome.

To be the centre for information and training on all aspects of Down's syndrome.

To involve adults who have 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.

To encourage and monitor research.

To develop and maintain links with learning disability and other relevant organisations.

To adopt new technology where this supports the aims of the DSA.



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.



Achievements and performance in the year to 31 March 2023

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 services and projects

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:

Smooth integration of our 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, our letters are enormously reduced.

Researching our membership journey and what we can offer.

The Affiliated Group Membership package has been enhanced with monthly meetings, a special area on our website and improved communications.



Inclusive participation



THE DUKE OF
EDINBURGH'S AWARD

Ensuring that people who have Down's syndrome are **fully involved** and listened to.

People who have Down's syndrome work within and across our services as part of our inclusive participation strategy. We also promote and enable **inclusive participation** within other organisations.

Creating **opportunities** for people who have Down's syndrome to be the voice of the Association.

Our Voice is a network of hundreds of people who have Down's syndrome living in England, Wales and Northern Ireland. Some members meet weekly and some work on projects in focus groups.

During 2022-2023, Our Voice members co-produced a range of information for the DSA, government bodies and other organisations and research teams. We thought of new ideas and made resources that people wanted.

Our Voice held eight meetings to provide evidence for the DSA's submission for the Down Syndrome Act Call for Evidence and also contributed to many other Government consultations.

Our Voice provided extensive feedback on the Reasonable Adjustment Digital Flag and Consent Form, a new resource for everyone who has additional needs and who use NHS services.



Policy, Campaigns and Consultations

We influence policy and contribute to government consultations and National Institute for Health & Care Excellence (NICE) information.

Over the last year, we responded to the following consultations:

Submission of comprehensive report under the DHSC 'Call for Evidence' in relation to the Down Syndrome Act

Dept. of Justice – Hate Crime consultation

DWP engagement with Disabled People In Polices Which Affect Them

Reducing Restrictive Practices (Wales)

Welsh Government Learning Disability Action Plan

Ministry of Justice Access to Child Trust Funds

NICE antenatal Care Quality Standard

The UK Government COVID Public Inquiry – submitting specific evidence under the health strand



Working in partnership for change

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

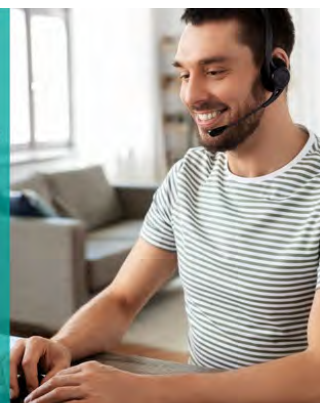
We sought contributions for the consultation responses listed above, and also ran a series of online consultation events and a survey to gather information from many hundreds of our members to inform our submission to the DHSC Down Syndrome Act Call for Evidence. Some of the meetings were thematic (health, adult social care, employment, housing, early regression, dementia) and some brought together specific groups (people who have Down's syndrome, families from ethnic minorities, expectant and new parents, families with children under 25 and families with adult children, parents and carers of children with complex needs and/or autism, local support group representatives, and meetings for education, health and social care professionals).

We also published a range of resources to support engagement with individuals, families and local groups and promoted the Call for Evidence through mailouts, newsletters and social media.

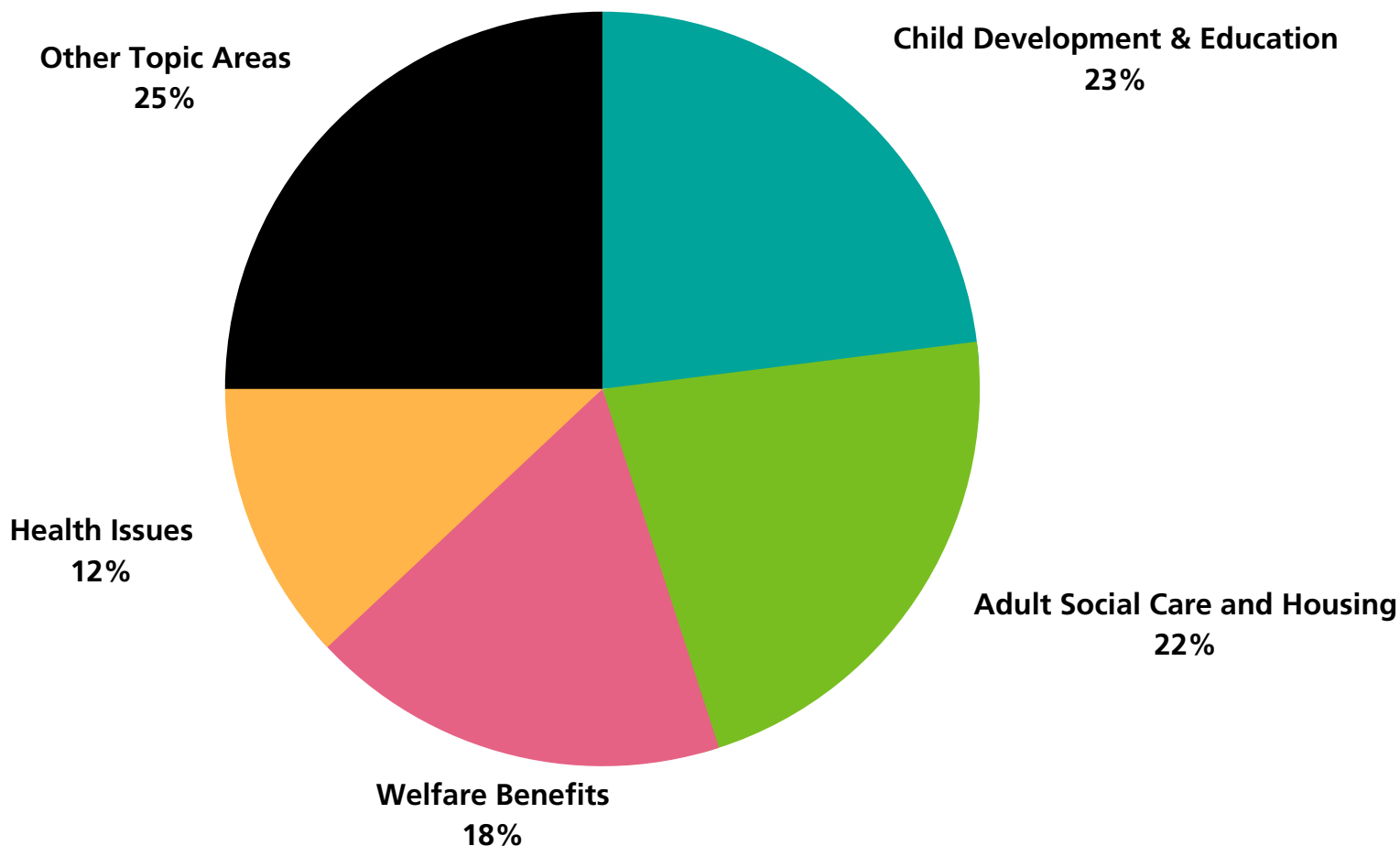


Helpline

Our confidential helpline received in excess of **10,000** requests for information, support and advocacy.



23% of helpline queries were about child development and education, 22% on adult social care and housing, 18% about welfare benefits and 12% on health issues, with other queries on a wide range of topics including support through the antenatal period, legal issues and service provision, inclusion in sports, transition, sex and relationships, employment, training, and ageing. Our benefits advisor supported people with their appeals with 95% success rate.



We supported many thousands of family members through our closed Facebook groups focused on children, young people and adults who have Down's syndrome and through online groups offering support where children, young people and adults either have complex needs, are experiencing regression or have dementia.



“

Within an organisation offering such expertise, you are all invaluable. Knowing you are there provides such reassurance to us when we face changing issues and needs. A huge thank you to you all.

Parent

”

Information

We updated information for friends and family of expectant and new parents and published new information resources to explain adult social care and children's social care and how to access services.

We developed the 'Down's syndrome with complex needs' area of the website, adding many new information resources and parent stories which offer guidance about conditions that may sit alongside Down's syndrome, such as autism, attention deficit and hyperactivity, mental health and epilepsy conditions.



Down's syndrome

A Resource for Family and Friends

“

I ask you to pass on to the relevant people at The DSA that I find all your information and resources so very helpful and relevant. Your website is my first 'go to place' when I am seeking guidance and information.

Parent

”

“

I cannot thank you enough for all the resources and info!

Parent

”

Maternity Information

We continued to improve maternity information and support in England, Wales and Northern Ireland. DSA representatives contributed at meetings with relevant Wales and England public bodies delivering antenatal screening services.



Speech, Language and Communication Services

We provided 95 speech and language assessments and feeding consultations for children and young people.

The recommendations made by our speech and language therapist benefited people by identifying needs to support development and improve local service provision.

The therapist also shared information on feeding and communication at our online pregnancy and baby meetings, advised hundreds of parents and supported many practising speech and language therapists through meetings, emails and phone calls.

95

speech and language assessments

Training, Events and Support Meetings

394

training, support and
engagement events for
more than

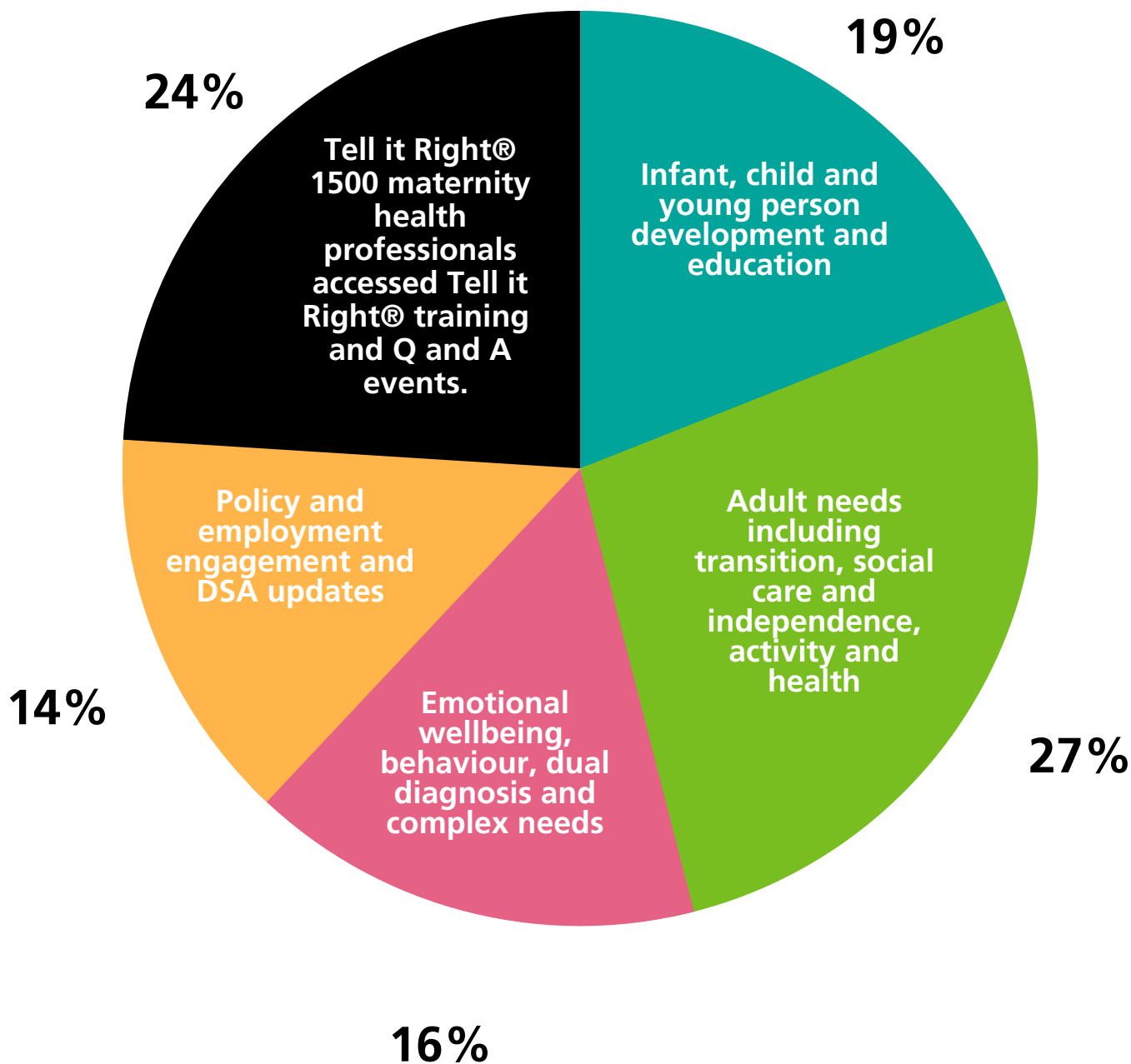
7,000


families, education,
health and social care
professionals

Our training events and support meetings included:

- Tell it Right® for maternity service professionals and students
- Supporting early development from birth to 4 years
- Early years and primary education
- Secondary education
- Using the model of positive behaviour support for change
- Puberty and adolescence
- Preparing for adulthood sessions
- Relationships and sex education
- Dual diagnosis of Down's syndrome and autism
- Supporting wellbeing of people who have Down's syndrome
- Supporting adults
- Your rights webinar: highlights from the Care Act
- Down's syndrome and dementia
- DSAActive training for sports and activity providers
- WorkFit® employment engagement conferences
- 'Regression' in Down syndrome conference with Cambridge University Intellectual and Developmental Disabilities Research Group
- DSAct: legal perspective
- The SEND review
- Twenty seven policy engagement events for the DSAct consultation
- Fortnightly Pregnancy and Baby meetings featuring information and discussion about early development, feeding, communication and physical therapy
- A series of ten Complex Needs meetings, each with a different focus requested by parent members
- Nine Behaviour Case Study sessions where parents discussed example cases and shared their experiences
- Weekly Wellbeing Wednesday sessions
- Dads Group Meetings

We continued to work to ensure that individuals who have Down's syndrome, and their families, are at the forefront of information and training, every step of the way.





We support the provision of opportunities in leisure, recreational and sporting organisations and activities for people who have Down's syndrome which in turn supports opportunities to be physically and mentally active and healthy.

We continue to develop and strengthen partnership working and collaboration.

We provide training and support to partner organisations.

DSActive and DSEngage

DSActive provided support for people who have Down's syndrome to be included in the activities available in their communities and further afield. Such activities are available through open mixed ability, pan disability and learning disability sessions.

Fourteen partner organisations received funding to assist with procurement of equipment through to provision of indoor venues to support attendance, participation and inclusion of session members.

The DSEngage programme enabled physical and wellbeing benefits for 3563 participants through 243 online sessions across 50 weeks of the year. At its busiest, there were eight sessions a week. The sessions included dance, crafts, disco's, Singing Hands, Pilates, yoga, and cardiovascular based exercise classes.

Twice as many sessions ran during the summer holidays compared to last year. We held weekend as well as weekday activities.

Down's Syndrome Association DSActive was invited by Down Syndrome Swimming GB to be physically present and visible as a partner organisation at the inaugural British Down's Syndrome Swimming Championships. DSActive is working positively with Down Syndrome Swimming GB and have collaborated on information sharing for DSA members.

DSActive was invited by the Football Association (FA) to review and contribute to their Coaching Disabled Footballers learning offer. We have collaborated and contributed to their Down's syndrome specific support cards which are a resource that will be published as part of their online module and subsequent face to face CPD session.

A series of free, Down's Syndrome Association DSActive online training opportunities were booked by 86 representatives providing leisure, recreational and sporting session opportunities for children and adults who have Down's syndrome.





WorkFit®

We provide training, information and resources to employers to support them to offer employment opportunities to people who have Down's syndrome.

We 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.

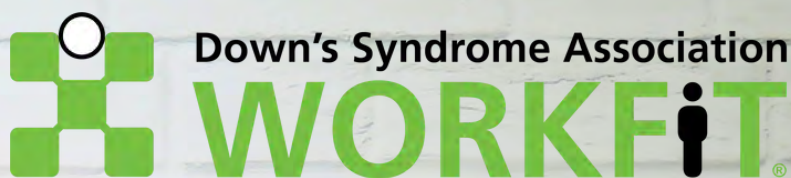
We provide ongoing support to employers and candidates at all stages of the programme.

We have seen a tremendous increase in demand with more candidate and employer registrations. In the last financial year, 92% of candidates placed went directly into paid work compared with 53% two years ago. 78% of our placements were in the private sector (an increase from last year), 12% with the public sector and 10% with the third sector.

We welcomed many major brands into the programme. We also 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.





What our candidates say

I love my job; I enjoy doing all my tasks well and my buddies help me to learn new things. I have got so much ability and want to work hard to make people proud of me. I know that working hard will help me to get even better at my job. I feel so proud of myself for the great progress I have made, I want to learn even more new things so I can be given more tasks.

What our employers say

GXO is now the largest single employer of adults with Down's syndrome in the UK through the WorkFit programme. The programme keeps going from strength to strength and I thank everyone who has had a hand in this fantastic partnership, which demonstrates true inclusion and offers our colleagues with Down's syndrome independence through employment.





Research Support

We support research to improve quality of life for people who have Down's syndrome and their families

We work with established research partners

We supported 28 research studies with potential to benefit people who have Down's syndrome and their families.

We provided advice to researchers, co-produced accessible resources with Our Voice, advertised studies and shared study outcomes.

As part of our vetting process, we asked for evidence of ethics approval and, where a study involved people who have Down's syndrome, use of accessible materials. 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.

The DSA funded the first year of a research project to better understand how education affects health and how health affects education for children who have Down's syndrome specifically. The project is part of the 'Education and Child Health Insights from Linked Data' (ECHILD) project run by University College London that joins together existing health, education and social care information for all children in England for the first time.

The DSA funded a role to set up research by the University of Cambridge Intellectual and Developmental Disabilities Research Group



**UNIVERSITY OF
CAMBRIDGE**

to find out more about 'regression' in people who have Down's syndrome. The study involves people who have Down's syndrome aged 11-35 years and a family member. 320 people joined a live online conference hosted by the DSA and University of Cambridge. Many hundreds more have watched the recording on DSA YouTube.



Communications

We involve adults who have Down's syndrome in the work of the DSA and to represent everyone's views.

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

Together with our members and supporters we have created and shared stories via all our communications channels.

We continue to raise awareness of our existence and our work.

Blogs and social media posts

We publicised a continuous stream of blogs and social media posts through the year covering a wide range of news and issues.



Safroz told us what he thought of the film *Champions* which came out at the start of 2023.

What did you like best about the film?

It had dancing and funny basketball celebrations.

Who was your favourite character in the film and why?

There was a donkey – I love donkeys!

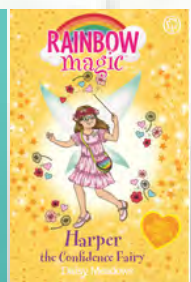
We've heard that you've already watched the film twice, would you watch it again?

Yes, of course!



Maya reviewed a new book called *Harper the Confidence Fairy*.

She said 'There should be characters with Down's Syndrome and other disabilities in lots of other books so people will respect us and who we are.'



In autumn 2022 we celebrated the launch of TV show *Ralph & Katie* by sharing an interview with Our Voice member Claire-May Minette who had been part of the production team.

Claire told us more about herself as well as what it was like to be part of the show.



'It was my very first Television Credit of which I am very proud of.

All of the production crew were diverse including me. I found everyone so welcoming and kind.

I loved every moment of it.

It was THE best job of my life.'

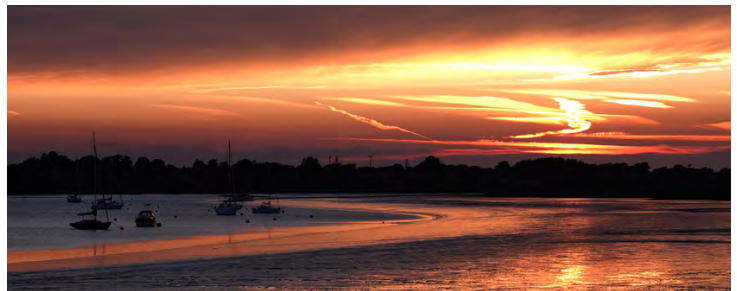
Awareness Week

We created a series of filmed conversations, with an array of guests, to celebrate World Down Syndrome Day.



My Perspective

We were pleased to welcome shortlisted photographers, their families and friends and special guests back to the Langdon Down Centre to celebrate their spectacular work. The event was hosted by Sally Phillips.



The winners were:

JUDGES CHOICE WINNER: Jonathan Grosvenor for his photograph Golden Sunset

PEOPLE'S CHOICE WINNER: Lucia Sedano for her photograph My Beautiful Huancayo

STEPHEN THOMAS AWARD WINNER: Carlos Biggemann for his photograph Where God's Face is Hidden

Helpline story

Lasting Power of Attorney



Helpline story

Sleeping



Helpline story

Community Learning
Disability Teams
- a service for adults



Helpline story

Benefit services



We created a series of social media friendly films focusing on the work of the Helpline, highlighting how the team is able to help.



We amplified the work of the Our Voice network through films, interviews and blogs.



Our Voice represented DSA international conferences in New York and Geneva

Raising funds

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

Despite the challenging economic climate and cost of living crisis support has continued this year.

However, support from corporates has been significant and exceeded expectations. Legacies have again been strong and we hope to build on this in the future.

The economic future continues to be a concern.

Unrestricted funds give us the freedom to allocate expenditure as needed.

We worked to maintain our reserves and wherever possible increase.

We worked throughout the financial year to establish our new Weekly Prize Draw Lottery which we hope will increase regular unrestricted donations from our supporters .

“

My mum died recently and we have decided to have the collection in her memory for the DSA. This is because my daughter had Down's syndrome and my mum was her greatest champion. Our daughter died very tragically in 2015, and we collected for you then as well. We felt this is a way of remembering our daughter and her relationship with her Grandma as well as our Mum. I will never forget the support from a member of your team.

”

Financial Review

We are pleased to have continued receiving funds to support our work.

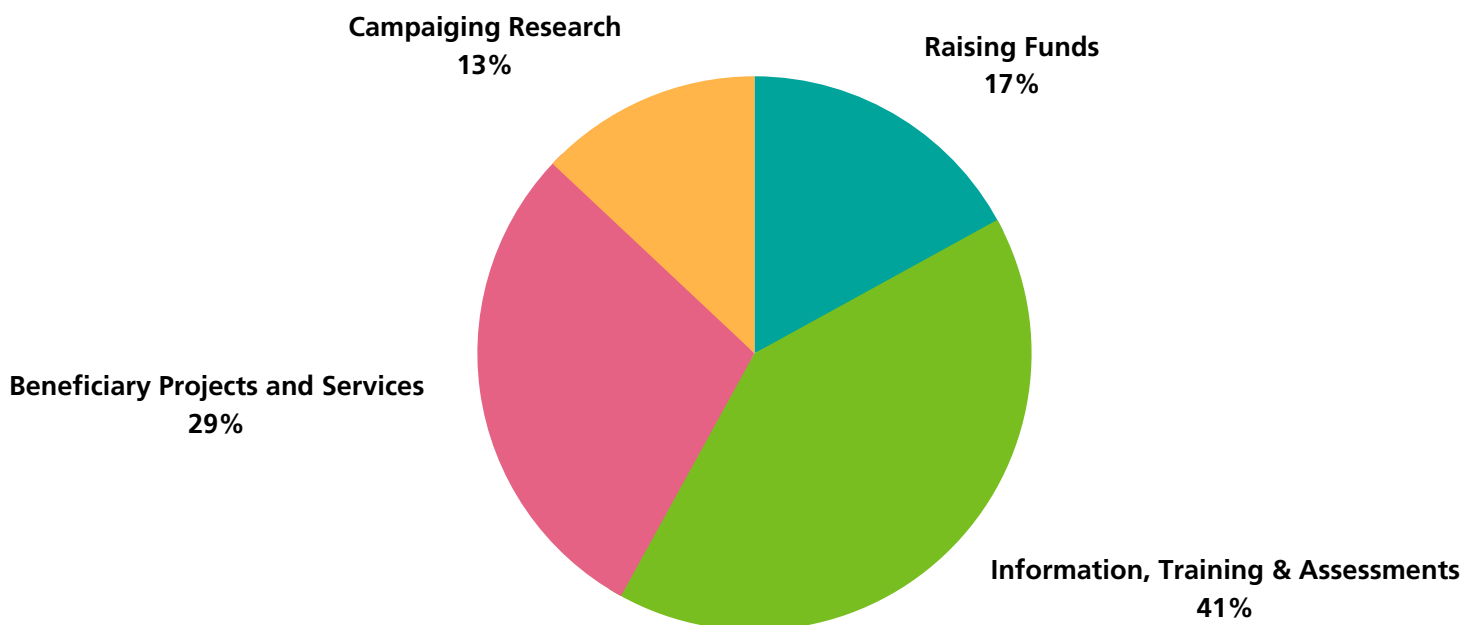
The Down's Syndrome Association income was £2m (2022: £2.1m). This slight decrease from the previous year was due mainly to a decrease in restricted Grants and other income from the Job retention scheme.

Total expenditure increased from previous year to £2.1m (2022: £2.0m). This increase is due to more spending in research and campaigning projects.

The amount of money spent on raising funds represented 17% (2022: 17%) of total expenditure (or 17p in every £1 spent).

Overall, there was a planned deficit in the year of £100,844 (2022: surplus £66,934). This deficit was less than budgeted mainly due to slower spending in research and savings in staff and office running costs unbudgeted.

How we spend our money



For every **£1** spent in 2022/23

83p

was spent in charitable activities

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 profit of £7,505 (2022 - loss of £3,218)

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 2023.

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 2023-24. The free reserves currently available equate to 9 months running costs and amount to £1.7m. The designated funds are reviewed every year to provide adequate levels of funding to ensure that when they are needed to be drawn on sufficient funds will be available. The designated funds are:

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

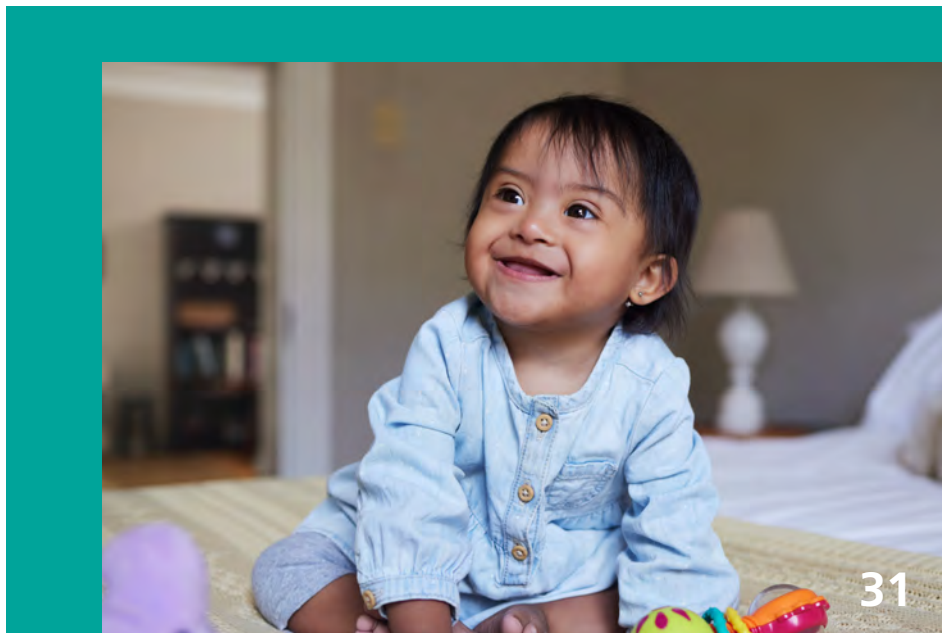
Building Fund - provision for building, repairs and maintenance

Employment Fund - allowance for investment in our WorkFit project

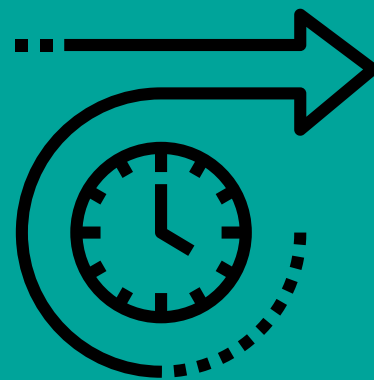
Inclusion Fund - allowance for launching our Inclusion project

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.



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.

Inclusive Participation

We will train a new Inclusion Team that employs Inclusion Advisors who have Down's syndrome.

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.

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 be working with relevant stakeholders in the shaping of guidance to accompany the Down Syndrome Act.

Information, Training and Support

We will co-produce training modules with people who have Down's syndrome.

We will update training content and make information videos available on our website.

We will continue to work with partners to promote better health, answer parent health queries, run conferences and co-produce information resources.

We will continue to work with partners to improve guidance and services for effective speech, language and communication support for children, young people and adults who have Down's syndrome.

DSActive and DSEngage

We will continue to increase opportunities of people who have Down's syndrome to be included in leisure, recreational and sporting activities. We will liaise with partner organisations to assist in the successful delivery of national style events.

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

We will continue to explore and develop different type of activities that can be made available through DSEngage including a DSEngage Nature Group.

We will improve networking in Wales and across the UK through participation in the newly formed Wales Alliance for Physical Activity (including sport) for People with Learning Disabilities (The Alliance). Through this partnership working we will increase awareness of the DSA DSActive and DSEngage programmes within education and health networks, Welsh Government and National Sporting organisations

WorkFit®

We will continue to place people in varied and interesting roles across all sectors and encourage adults who have Down's syndrome to explore employment opportunities, pursue career development and progression, and share and celebrate their experiences and success.



Research Support

The DSA will continue to support two large research projects, one investigating causes and treatment for unexplained early 'regression' with the Cambridge Intellectual and Developmental Disabilities Research Group (CIDDRG) and the other investigating links between education and health for children who have Down's syndrome through the ECHILD project.

We will help research sites undertaking clinical trials to assess the effects of drug treatment for Alzheimer's disease in people who have Down's syndrome.

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

Communications

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.

We will work with the Information and Training team to ensure that our resources and information are current, accessible and engaging.

Raising Funds

Fundraising is the foundation that supports the work of the DSA. We anticipate that the coming year could be challenging due to the ongoing cost of living crisis and high inflation.

We will continue to develop new opportunities for supporters to raise funds through events. We are looking to extend our events programme.

We will continue to work to strengthen relationships with existing funders and create opportunities with new funders.

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



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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

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. 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 2023 was 7 (2022: 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.

Auditor

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 15 July 2023 and signed on their behalf by

Dr John Gerard Coghlan,

Chair of Trustees





CONTACT US

Down's Syndrome Association

Langdon Down Centre,
2a Langdon Park, Teddington,
Middlesex, TW11 9PS

t. 0333 1212 3007



e. info@downs-syndrome.org.uk
e. training@downs-syndrome.org.uk
w. downs-syndrome.org.uk

Wales

e. wales@downs-syndrome.org.uk

**LANGDON DOWN
CENTRE**

Northern Ireland

e. enquiriesni@downs-syndrome.org.uk



© Down's Syndrome Association 2023

A Down's Syndrome Association publication. All rights reserved. This publication or any portion thereof may not be reproduced or used in any manner whatsoever without the express written permission of the DSA except for the use of brief quotations

Independent Auditor's Report

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 2023 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 2023 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. 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)

Date 6 November 2023

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



downs-syndrome.org.uk

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

Down's Syndrome Association, for the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	1,336,021	124,270	1,460,291	1,400,226	65,267	1,465,493
Charitable activities							
Information, Training and Assessments	3	28,966	45,298	74,264	31,096	68,100	99,196
Beneficiary Projects and Services	3	–	356,131	356,131	–	330,062	330,062
Campaigning and Research	3	–	16,293	16,293	–	69,042	69,042
Other trading activities	4	102,233	3,230	105,463	99,198	3,800	102,998
Investments		19,679	–	19,679	1,471	–	1,471
Other Income – Job Retention Scheme		–	–	–	32,066	–	32,066
Total income		1,486,899	545,222	2,032,121	1,564,057	536,271	2,100,328
Expenditure on:							
Raising funds	5	368,042	4,906	372,948	356,309	5,301	361,610
Charitable activities	5						
Information, Training and Assessments	5	716,138	153,092	869,231	622,211	105,598	727,809
Beneficiary Projects and Services	5	215,040	408,417	623,456	183,244	443,993	627,237
Campaigning and Research	5	247,479	19,914	267,393	81,477	235,324	316,801
Total expenditure		1,546,699	586,329	2,133,028	1,243,241	790,216	2,033,457
Net (expenditure) / income before net gains on investments		(59,800)	(41,107)	(100,907)	320,816	(253,945)	66,871
Net gains on investments		63	–	63	63	–	63
Net (expenditure)/ income for the year	7	(59,737)	(41,107)	(100,844)	320,879	(253,945)	66,934
Transfers between funds		(67,257)	67,257	–	(100,563)	100,563	–
Net movement in funds		(126,994)	26,150	(100,844)	220,316	(153,382)	66,934
Reconciliation of funds:							
Total funds brought forward		2,738,504	1,055,371	3,793,875	2,518,188	1,208,753	3,726,941
Total funds carried forward		2,611,510	1,081,521	3,693,031	2,738,504	1,055,371	3,793,875

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

Down's Syndrome Association, for the year ended 31 March 2023

Company number: 3310024

	Note	The group 2023 £	2022 £	The charity 2023 £	2022 £
Fixed assets:					
Tangible assets	12	955,473	986,254	955,473	986,254
Investments	13	257	194	259	196
		<u>955,730</u>	<u>986,448</u>	<u>955,732</u>	<u>986,450</u>
Current assets:					
Stock	16	6,341	17,847	3,429	16,305
Debtors	17	78,964	92,376	78,784	91,741
Short-term deposits		820,274	805,560	820,274	805,560
Cash at bank and in hand		2,033,156	2,066,513	2,018,350	2,047,292
		<u>2,938,735</u>	<u>2,982,296</u>	<u>2,920,837</u>	<u>2,960,898</u>
Liabilities:					
Creditors: amounts falling due within one year	18	(201,434)	(174,869)	(225,968)	(188,397)
		<u>2,737,301</u>	<u>2,807,427</u>	<u>2,694,869</u>	<u>2,772,501</u>
Net current assets					
		<u>2,737,301</u>	<u>2,807,427</u>	<u>2,694,869</u>	<u>2,772,501</u>
Total net assets		<u>3,693,031</u>	<u>3,793,875</u>	<u>3,650,601</u>	<u>3,758,950</u>
Funds:	21				
Restricted income funds		1,081,521	1,055,371	1,081,521	1,055,371
Unrestricted income funds:					
Designated funds		828,261	885,659	828,261	885,659
General funds		1,740,817	1,817,918	1,740,819	1,817,920
Non-charitable trading funds		42,432	34,927	–	–
		<u>2,611,510</u>	<u>2,738,504</u>	<u>2,569,080</u>	<u>2,703,579</u>
Total funds		<u>3,693,031</u>	<u>3,793,875</u>	<u>3,650,601</u>	<u>3,758,950</u>

Approved by the trustees on 15 July 2023 and signed on their behalf by

Darren Warkcup
Treasurer

Statement of cash flows

Down's Syndrome Association, for the year ended 31 March 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities	22				
Net cash used in operating activities			(27,624)		78,650
Cash flows from investing activities:					
Dividends and interest from investments		19,679		1,471	
Purchase of fixed assets		(10,698)		(4,246)	
Movement in short-term deposits		(14,714)		49,568	
Net cash (used in)/provided by investing activities			(5,733)		46,793
Change in cash and cash equivalents in the year			(33,357)		125,443
Cash and cash equivalents at the beginning of the year			2,066,513		1,941,070
Cash and cash equivalents at the end of the year			2,033,156		2,066,513

Analysis of cash and cash equivalents

	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	2,066,513	(33,357)	–	2,033,156
Total cash and cash equivalents	2,066,513	(33,357)	–	2,033,156

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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 current challenging economic climate 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.

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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 | 16% |
| ● Information, Training and Assessments | 38% |
| ● Beneficiary Projects and Services | 35% |
| ● Campaigning and Research | 11% |

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

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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.

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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 £	2023 Total £	2022 Total £
Gifts	924,804	76,934	1,001,738	969,115
Legacies	411,217	47,336	458,553	496,378
Total income from donations and legacies	1,336,021	124,270	1,460,291	1,465,493

2b Income from donations and legacies (prior year)

	Unrestricted £	Restricted £	2022 Total £
Gifts	903,848	65,267	969,115
Legacies	496,378	–	496,378
Total income from donations and legacies	1,400,226	65,267	1,465,493

At the end of the year, we have been notified that we are entitled to funds from a total of 4 (2022: 4) residual legacies. However, as at 31 March 2023, 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 £47,000 from these legacies.

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

3a Income from charitable activities (current year)

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Charitable Trusts & Foundations	–	18,500	18,500	20,000
Companies	–	26,798	26,798	33,100
Conference, Training & Assessments	28,966	–	28,966	46,096
Sub-total for Information, Training & Assessments	28,966	45,298	74,264	99,196
Charitable Trusts & Foundations	–	109,900	109,900	121,833
Companies	–	96,164	96,164	47,568
Big Lottery Fund	–	–	–	10,000
Welsh Government	–	107,879	107,879	102,180
DHSSPS	–	26,285	26,285	26,285
EU Active Inclusion	–	–	–	4,617
Contributions to Youth & Project Activities	–	15,903	15,903	17,579
Sub-total for Beneficiary Projects & Services	–	356,131	356,131	330,062
Companies	–	–	–	5,000
National Lottery Heritage Fund	–	16,293	16,293	64,042
Sub-total for Campaigning & Research	–	16,293	16,293	69,042
Total income from charitable activities	28,966	417,722	446,688	498,300

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

3b Income from charitable activities (prior year)

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Charitable Trusts & Foundations	–	20,000	20,000	71,955
Companies	–	33,100	33,100	10,000
National Lottery Community Fund	–	–	–	100,000
Conference, Training & Assessments	31,096	15,000	46,096	32,218
Sub-total for Information, Training & Assessments	31,096	68,100	99,196	214,173
Charitable Trusts & Foundations	–	121,833	121,833	20,000
Companies	–	47,568	47,568	69,248
Big Lottery Fund	–	10,000	10,000	–
Welsh Government	–	102,180	102,180	62,968
DHSSPS	–	26,285	26,285	32,856
EU Active Inclusion	–	4,617	4,617	7,826
Contributions to Youth & Project Activities	–	17,579	17,579	8,515
Sub-total for Beneficiary Projects & Services	–	330,062	330,062	201,413
Charitable Trusts & Foundations	–	–	–	175,563
Companies	–	5,000	5,000	5,000
National Lottery Heritage Fund	–	64,042	64,042	47,430
Sub-total for Campaigning & Research	–	69,042	69,042	227,993
Total income from charitable activities	31,096	467,204	498,300	643,579

4a Income from other trading activities (current year)

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Lettings	69,100	3,230	72,330	64,243
Fundraising events	13,203	–	13,203	14,886
Subsidiary trading	19,930	–	19,930	23,869
Total income from other trading activities	102,233	3,230	105,463	102,998

4b Income from other trading activities (prior 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
Total income from other trading activities	99,198	3,800	102,998	69,216

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

5a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities					2023 Total £	2022 Total £
		Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £	Governance costs £	Support costs £		
Staff costs (Note 8)	170,034	414,376	386,118	125,504	27,180	138,453	1,261,665	1,239,187
Staff training & recruitment	803	504	–	–	–	3,255	4,562	1,615
Postage, telephone, fax and email	5,088	5,608	4,306	856	697	11,681	28,236	29,493
Research & museum costs	–	63,775	2,108	18,947	–	349	85,179	52,209
Information resources	3,818	19,091	7,946	42,847	897	1,489	76,088	61,690
Conferences and training costs	–	11,145	2,844	–	–	–	13,989	5,959
Projects and activities	–	68,735	20,162	9,085	–	–	97,982	77,386
Fundraising events	42,169	–	407	–	–	16,357	58,933	57,217
Fundraising costs	13,808	–	–	–	–	–	13,808	14,465
Appeals, advertising and media	33,886	252	–	13,347	–	140	47,625	36,593
Travel & meetings	150	8,533	13,190	684	9,760	580	32,897	16,767
Consultants, Advisors and professional fees	25,072	92,531	–	–	7,544	70,060	195,207	151,407
Office rent, running and equipment	4,318	4,824	17,584	1,649	1,908	145,095	175,378	232,927
Depreciation	–	–	1,200	–	–	40,279	41,479	56,542
	299,146	689,374	455,865	212,919	47,986	427,738	2,133,028	2,033,457
Support costs	66,358	161,715	150,687	48,979	–	(427,738)	–	–
Governance costs	7,444	18,142	16,905	5,495	(47,986)	–	–	–
Total expenditure 2023	372,948	869,231	623,456	267,393	–	–	2,133,028	2,033,457
Total expenditure 2022	361,610	727,809	627,237	316,801	–	–		2,033,457

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

5b Analysis of expenditure (prior year)

	Charitable activities						2022 Total £	2021 Total £
	Cost of raising funds £	Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £	Governance costs £	Support costs £		
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)	–	–	–
Total expenditure 2022	361,610	727,809	627,237	316,801	–	–	2,033,457	
Total expenditure 2021	305,073	740,554	638,276	316,265	–	–		2,000,168

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

6 Grant making

	2023 £	2022 £
Cost		
Cambridge and Peterborough Foundation NHS	50,000	-
Down Syndrome International Funding Grant	42,500	-
Down Syndrome International: Inclusive Project	20,000	-
Down Syndrome International : Educational Guidelines Project	-	50,000
At the end of the year	62,500	50,000

Cambridge and Peterborough Foundation NHS : The grant support the costs of investigating unexplained early regression in adolescents and adults with Down's syndrome.

Down Syndrome International Funding Grant: Grants are given by Down's Syndrome Association to support the work of Down Syndrome International.

Down Syndrome International: The grant for Inclusive project aim to support policy making to become accessible and inclusive of people with learning disabilities.

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

7 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	41,479	56,542
Operating lease rentals:		
Property	22,848	31,446
Other	4,573	5,921
Auditor's remuneration (excluding VAT):		
Audit	13,550	11,800

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

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	1,089,568	1,074,031
Social security costs	111,165	105,955
Employer's contribution to defined contribution pension schemes	60,932	59,201
	1,261,665	1,239,187

No employee earned over £60,000 in 2023 and 2022.

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £167,881 (2022: £194,128).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £841 (2022: £nil) incurred by 1 (2022: nil) 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:

	2023 No.	2022 No.
Raising funds	5.1	5.4
Information, Training and Assessments	10.8	9.2
Beneficiary Projects and Services	13.6	11.5
Campaigning and Research	4.3	4.8
Support	5.0	5.8
Governance	1.0	1.0
	39.8	37.7

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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. The Treasurer Trustee, of Down's Syndrome Association, Darren Warwick is also 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:

	2023 £	2022 £
Grant Payments	62,500	50,000
Membership Fee	300	180
Merchandise	10,962	25,040
Total	73,762	75,220

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 pays available profits to the charity through the Gift Aid scheme, eliminating or reducing their respective corporation tax liabilities. Its charge to corporation tax in the year was £2,260 (2022: £nil)

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 £
Cost							
At the start of the year	1,286,250	60,000	78,712	95,133	42,128	156,504	1,718,727
Additions in year	–	–	–	–	–	10,698	10,698
Disposals in year	–	–	–	–	–	(45,145)	(45,145)
At the end of the year	1,286,250	60,000	78,712	95,133	42,128	122,057	1,684,280
Depreciation							
At the start of the year	352,800	38,400	56,480	86,161	42,128	156,504	732,473
Charge for the year	29,400	1,200	2,223	5,090	–	3,566	41,479
Eliminated on disposal	–	–	–	–	–	(45,145)	(45,145)
At the end of the year	382,200	39,600	58,703	91,251	42,128	114,925	728,807
Net book value							
At the end of the year	904,050	20,400	20,009	3,882	–	7,132	955,473
At the start of the year	933,450	21,600	22,232	8,972	–	–	986,254

All of the above assets are used for charitable purposes.

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

13 Listed investments

	The group 2023 £	2022 £	The charity 2023 £	2022 £
Fair value at the start of the year	194	131	196	133
Net gain on change in fair value	63	63	63	63
Fair value at the end of the year	257	194	259	196
Historic cost at the end of the year	15	15	15	15

Investments comprise:

	The group 2023 £	2022 £	The charity 2023 £	2022 £
Shares listed on the London Stock Exchange	257	194	257	194
Unlisted shares in UK registered companies	–	–	2	2
	257	194	259	196

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:

	2023 £	2022 £
Turnover	20,452	24,581
Cost of sales	(5,954)	(7,025)
Gross profit	14,498	17,556
Administrative expenses	(3,723)	(4,610)
Management Charge	(1,000)	(1,000)
Profit on ordinary activities before taxation	9,775	11,946
Taxation on profit on ordinary activities	(2,270)	–
Profit on ordinary activities after taxation	7,505	11,946
Donation to parent undertaking	–	(15,164)
Profit/ (loss) for the financial year	7,505	(3,218)
The aggregate of the assets, liabilities and funds was:		
Assets	45,902	36,127
Liabilities	(3,470)	(1,200)
Funds	42,432	34,927

15 Parent charity

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

	2023 £	2022 £
Gross income	2,012,731	2,091,655
Result for the year	(108,351)	70,154

16 Stocks

	The group 2023 £	2022 £	The charity 2023 £	2022 £
Finished goods	6,341	17,847	3,429	16,305
	6,341	17,847	3,429	16,305

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

17 Debtors

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	2,354	4,748	2,354	4,748
Other debtors	63,782	60,406	63,202	59,771
Prepayments	12,828	8,684	12,828	8,684
Accrued income	–	18,538	–	18,538
	78,964	92,376	78,384	91,741

18 Creditors: amounts falling due within one year

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	51,917	68,250	51,917	68,250
Taxation and social security	31,948	30,345	31,948	30,345
Accruals	100,050	65,232	96,580	64,032
Deferred income (note 19)	17,519	11,042	17,519	11,042
Amounts owed to subsidiary company	–	–	28,004	14,728
	201,434	174,869	225,968	188,397

19 Deferred income

Deferred income comprises restricted donations, membership fees and sales.

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Balance at the beginning of the year	11,042	83,297	11,042	83,297
Amount released to income in the year	(11,042)	(83,297)	(11,042)	(83,297)
Amount deferred in the year	17,519	11,042	17,519	11,042
Balance at the end of the year	17,519	11,042	17,519	11,042

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

	General Unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	–	11,014	944,459	955,473
Investments	257	–	–	257
Net current assets	1,782,992	817,247	137,062	2,737,301
Net assets at the end of the year	1,783,249	828,261	1,081,521	3,693,031

20b Analysis of group net assets between funds (prior 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	1,852,845	885,659	1,055,371	3,793,875

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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 £
Restricted funds:					
Welsh Government	(22,186)	107,879	(92,828)		(7,135)
Northern Ireland					
DHSSPS	-	26,285	(26,285)	-	-
Northern Ireland Fixed Asset Reserve	21,600	-	(1,200)	-	20,400
Other Northern Ireland funds	-	38,234	(38,234)	-	-
DSActive	19,977	50,300	(61,464)	-	8,813
Speech and Language	-	1,484	(1,484)	-	-
Information	14,200	79,797	(82,661)	-	11,336
Our Voice	-	1,295	(1,295)	-	-
WorkFit – Employment Project	37,500	176,158	(204,200)	67,257	76,715
Ukraine appeal	15,169	21,416	(28,762)	-	7,823
50th Year Memories and Stories	-	16,293	(16,293)	-	-
Theatre Fund	13,429	-	-	-	13,429
Museum Fund	-	26,081	-	-	26,081
LDC Fixed Asset Reserve	955,682	-	(31,623)	-	924,059
Total restricted funds	1,055,371	545,222	(586,329)	67,257	1,081,521
Unrestricted funds:					
Designated funds:					
IT & Systems Fund	200,000	-	(17,665)	-	182,335
Emergency Fund	300,000	-	-	-	300,000
Building Fund	150,000	-	-	-	150,000
Inclusion Project	-	-	(20,000)	50,000	30,000
Employment Project	40,000	-	(2,200)	(5,800)	32,000
Research Fund	186,687	-	(63,775)	-	122,912
Fixed Asset Reserve	8,972	10,698	(8,656)	-	11,014
Total designated funds	885,659	10,698	(112,296)	44,200	828,261
General funds	1,817,918	1,455,812	(1,421,456)	(111,457)	1,740,817
Non-charitable trading funds	34,927	20,452	(12,947)	-	42,432
Total unrestricted funds	2,738,504	1,486,962	(1,546,699)	(67,257)	2,611,510
Total funds	3,793,875	2,032,184	(2,133,028)	-	3,693,031

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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 £
Restricted funds:					
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)	-	-
Total restricted funds	1,208,753	536,271	(790,216)	100,563	1,055,371
Unrestricted funds:					
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
Total designated funds	963,987	4,246	(116,033)	33,459	885,659
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
Total unrestricted funds	2,518,188	1,564,057	(1,243,178)	(100,563)	2,738,504
Total funds	3,726,941	2,100,328	(2,033,394)	-	3,793,875

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.

Speech and Language

Specific donations have been given to support the work of our speech and language therapist.

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

Notes to the financial statements

Down's Syndrome Association, for the year ended 31 March 2023

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.

Our Voice

Specific donations have been given to grow the Our 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.

Ukraine appeal

These funds are used to help Down's Syndrome Ukraine and other related organizations to provide small grants to their members, contacts and families in financial difficulty .

50th Year Memories and Stories

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.

Museum Fund

Specific donation have been given for the Museum to promote and preserve the beautifully rich history and legacy of the Langdon Down Centre.

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 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 Fund

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.

Inclusion Project

The trustees have designated these funds to start the first part of an innovative project to build a new Inclusion Team, through which people with Down's syndrome can support policy making at all levels to become accessible and inclusive of people with learning disabilities.

Employment Project

The trustees have designated these funds to employ more WorkFit officers to increase the support of adults with Down's syndrome into work.

Research Fund

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

Down's Syndrome Association, for the year ended 31 March 2023

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

	2023 £	2022 £
Net income for the reporting period (as per the statement of financial activities)	(100,844)	66,934
Depreciation charges	41,479	56,542
(Gains) on investments	(63)	(63)
Dividends and interest from investments	(19,679)	(1,471)
Decrease/(Increase) in stocks	11,506	(12,112)
Decrease/(Increase) in debtors	13,412	(22,829)
Increase/(Decrease) in creditors	26,565	(8,351)
Net cash (used in) / provided by operating activities	(27,624)	78,650

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	
	2023 £	2022 £	2023 £	2022 £
Within one year	10,935	21,230	2,228	3,583
In the second to fifth years inclusive	17,280	17,280	–	1,898
	28,215	38,510	2,228	5,481

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.