

# Report and Financial Statements

**For the year ended  
31 March 2024**

Company number: 3310024

Charity Number: 1061474



# Contents

For the year ended 31 March 2024

<a href="#">General information</a>	page 3
<a href="#">Objectives and activities</a>	page 3-7
<a href="#">Strategic report</a>	page 8
<a href="#">Beneficiary projects and services</a>	page 9
<a href="#">Membership</a>	page 9
<a href="#">Inclusive participation</a>	page 9
<a href="#">Our Voice network</a>	page 10
<a href="#">Listen Include Respect UK (DSA)</a>	page 10
<a href="#">Policy, campaigns and consultations</a>	page 11
<a href="#">Helpline</a>	page 12
<a href="#">Information</a>	page 13-14
<a href="#">Training</a>	page 15
<a href="#">Speech and language therapy assessments and advice</a>	page 16
<a href="#">Support sessions for parent carers</a>	page 17
<a href="#">DSActive DSEngage</a>	page 18-19
<a href="#">WorkFit</a>	page 20-21
<a href="#">Research support</a>	page 22
<a href="#">Communications</a>	page 23-24
<a href="#">Raising funds</a>	page 25
<a href="#">Financial review</a>	page 26
<a href="#">Principal risks and uncertainties</a>	page 27-28
<a href="#">Plans for the future</a>	page 29
<a href="#">Membership</a>	page 30
<a href="#">Inclusive participation</a>	page 30
<a href="#">Policy, campaigns and consultations</a>	page 30
<a href="#">Helpline, information, training and support</a>	page 31
<a href="#">DSActive DSEngage</a>	page 31
<a href="#">WorkFit</a>	page 31
<a href="#">Research support</a>	page 32
<a href="#">Communications</a>	page 32
<a href="#">Raising funds</a>	page 32
<a href="#">Structure, governance, and management</a>	page 33-36
<a href="#">Contact us</a>	page 37
<a href="#">Independent auditor's report</a>	page 38-61

# Trustees' annual report

For the year ended 31 March 2024

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

## 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 John Gerard Coghlan, Chair

Sarah Leggat, Vice Chair

Georgie Hill

Anya Souza

Trevor Percy

Robert Stirling

Darren Warkcup, Treasurer

Professor Anthony J. Holland

### Key management personnel:

Carol Boys OBE, Chief Executive

Gillian Bird, Services Director

Macarena Laclote, Head of Finance and Administration

## 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, 110 Golden Lane, London EC1Y 0TG**

**The trustees present their report and the audited financial statements for the year ended 31 March 2024.**

Reference and administrative information set out on this page 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.

A young child with Down's syndrome is captured in a joyful moment, jumping on a sandy beach. The child has their arms outstretched and a wide smile, with sand kicking up around their feet. They are wearing a light-colored t-shirt with a geometric pattern and camouflage shorts. The background shows a clear blue sky and distant hills.

# 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

A close-up portrait of a young woman with long, wavy brown hair and light brown eyes. She is looking directly at the camera with a neutral expression. She is wearing a dark blue top. The background is dark and out of focus.

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.

# Strategic Report

Achievements and performance in the year to 31 March 2024

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.

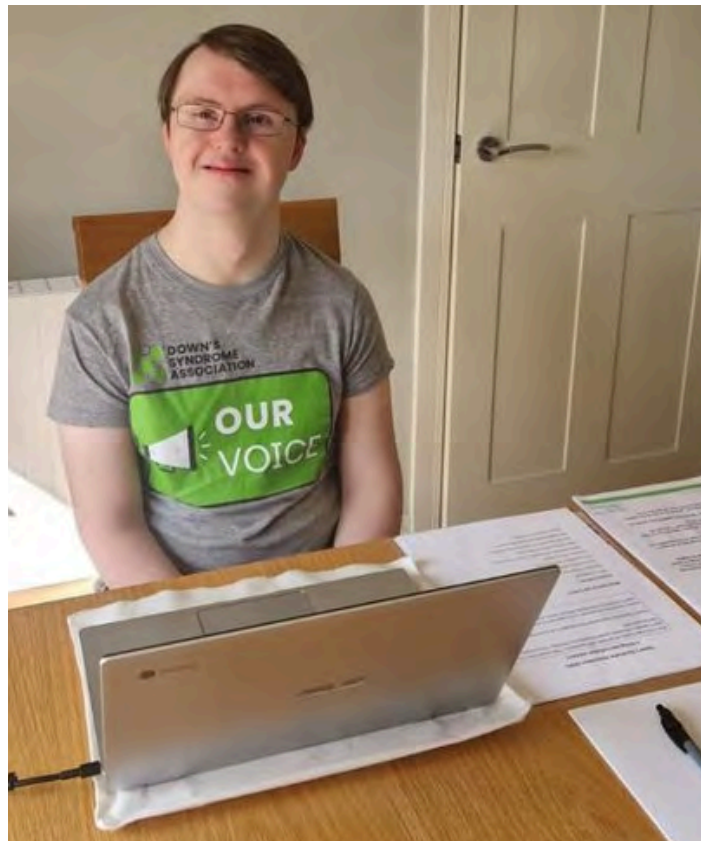
The Affiliated Group Membership package has been enhanced with monthly meetings, a special area on our website and improved communication.

## Inclusive participation

We ensure 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.

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




# Our Voice

During 2023-2024, Our Voice members, all of whom have Down's syndrome, participated in 114 online meetings to co-produce training, create accessible information, co-produce DSA and external information resources, and contribute to consultations for government and other organisations. We made significant contributions to DSA strategic aims, our education campaign and wellbeing resources, training for medical professionals and to education, self-advocacy and adolescence research projects. We also provided feedback to the civil servants developing the guidance for the Down Syndrome Act.

## Listen, Include Respect UK (DSA)

In July 2023, the newly formed Listen Include Respect UK (DSA) project team commenced development of DSA training using the Listen Include Respect guidelines. LIR UK (DSA) training is designed to enable government departments and service providers to authentically involve people who have learning disabilities in determining the policies and services that affect them, leading to beneficial outcomes to improve their lives.



**DOWN'S  
SYNDROME  
ASSOCIATION**



**OUR  
VOICE**

# Policy, campaigns and consultations

We influence policy, contribute to government consultations and National Institute for Health & Care Excellence (NICE) information, and engage with relevant learning disability networks.



We interact directly with senior officials in Government departments and public officials to facilitate two-way communication and ensure that the needs of people who have Down's syndrome and their families are noted when developing policy at national, regional and local levels.

## In 2023-24, we engaged with the following groups:

- Cross Party Learning Disability Groups in both England and Wales
- The Department of Health and Social Care Learning Disability and Autism Partners Network
- Welsh Government Learning Disability Ministerial Advisory Group
- Down Syndrome Statutory Guidance Advisory Group
- Antenatal Screening Project implementation Boards in England and Wales
- The Growing Older with a Learning Disability (GOLD) group
- The LeDeR Project Independent Advisory Board
- The UK COVID Inquiry
- The Reasonable Adjustment Digital Flag project advisory group
- Integrated Care Boards across England

Other activities across the year included representing the DSA at the annual UN CoSP meeting in New York where we participated in meetings and liaised with international organisations. We met with Disability Ministers, engaged with the Disability Unit on our response to the Disability Action Plan, delivered a Parliamentary event on World Down Syndrome Day and represented the Association at a Disability History Month event at Speakers House. We also delivered a consultation event for the Law Commission (review of children's social care) with DSA member parents. We represented people who have Down's syndrome and their families on sector networks including Special Educational Consortium (SEC), My Vote My Voice, Anti-Bullying Alliance (ABA), Disabled Children's Partnership (DCP), SEND Information Organisations Group (SENDIOG), Council for Disabled Children (CDC), Genetic Alliance and Health Policy Improvement Group (HPIG).

Together, our information, training, Our Voice and communications teams delivered a 15-week education campaign packed with online events, resources and activities aimed at increasing the number of pupils who have a positive inclusive experience of mainstream education at all stages of education, from early years to post 16 education.

# Helpline

Our information officers and specialists helped 10,000 families, including expectant and new parents, people who have Down's syndrome, carers and professionals, with information, support and advocacy through our confidential helpline service. A similar number of calls and emails were received in 2022-23. In addition, we supported many thousands of family members through our closed Facebook groups.

Trends in categories of helpline calls help to indicate the priority needs to address through our services. In 2023-24, 28% of queries were about children and young people's education, development, speech, language and communication, an increase from 23% in 2022-23. 23% of queries were about transition, adult needs and services, a similar proportion to last year (22%); 17% of calls were about welfare benefits (18% last year); 13% were physical and mental health queries (12% last year) and 19% were on other topics (25% in 2022-23).



# Information



We offer more than 500 information resources on Down's syndrome across 'Our Voice', 'Pregnancy and Baby', 'Health' and 'Life's Journey' areas of the website. The 'Our Voice' area promotes inclusive participation, self-advocacy, easier-to-understand information and the My Perspective photographic and short film competition.

The 'Pregnancy and Baby' area is where we guide expectant and new parents to our helpline and share Tell It Right® information for maternity health care professionals. The 'Health' area provides information about physical and mental health conditions that are more common in people who have Down's syndrome, for example, how they may present and how to manage them.

The 'Life's Journey' area information promotes understanding and good practice in education, speech, language and communication, behaviour, Down's syndrome with complex needs, healthy lifestyle and physical activity, relationships and sex education, employment, benefits and finance, housing and support for adults, and parent and family carer well-being.

In 2023-24, we updated existing resources and published a range of new information for different professional groups. We shared more than 100 education resources, many of them new, for our inclusive education campaign, made a new resource on breast feeding and extended the range of information for carers of children and adults who have complex needs. A recording of an information webinar held with Dr Maggie Woodhouse, Cardiff University, and parent Cheryl Campsie to raise awareness of poor visual acuity has been viewed 5239 times between since publication in August 2023.

A recording of a webinar about regression in people who have Down's syndrome facilitated by Dr Shahid Zaman, Cambridge University, has received 1262 views since publication in April 2023. We also published a popular film about transition, 'Who Decides? Decision Making after 16 Years Old' in August 2023.

Our older videos continue to be viewed, including the series of 12 physiotherapy films for parents of infants which have now been watched by 61,000 people.



We have continued to develop our health information and query service by working with the Down Syndrome Medical Interest Group UK & Ireland (DSMIG) and other healthcare specialists.



The  
Down Syndrome  
Medical Interest  
Group

Alongside colleagues from DSMIG, we contributed content on Down's syndrome for a new Mac Keith Press e-learning resource for trainee paediatricians, 'Child Development and Disability Essentials'. The content included the lived experiences of people who have Down's syndrome and family members.

# Training

In 2023-24, 6000 professionals, parent carers and people who have Down's syndrome participated in 458 training and support events. We provided more training and support information through free films on our website and DSA YouTube channel, and greatly increased our offer of free training resources, including a wide range of education resources for teachers and parents.

In 2023-24, we delivered training sessions on 30 different topics including feeding, communication, development from birth to four years, early years, primary, secondary and college education, supporting young people through puberty and adolescence, preparation for adulthood, sleep hygiene, sensory processing awareness, dual diagnosis Down's syndrome and autism, 'regression' in Down's syndrome, supporting adults, supporting well-being of adolescents and adults, training for sports and activities providers, health profile and specific health topic webinars including ageing and dementia.



1000 maternity service professionals participated in Tell It Right® training, making a total of 12,000 maternity healthcare professionals whose awareness of the needs of families at diagnosis has been raised through our Tell It Right® service.

**1000**  
**maternity service**  
**professionals**  
**participated in**  
**Tell It Right® training**

# Speech and language therapy assessments and advice

We provided more than 86 speech and language therapy assessments and feeding advice sessions at our assessment centres in London, York and Belfast, a reduced number compared with last year (95), although more parents have spoken with our speech and language therapist at regular online meetings for pregnant couples and new parents which offer emotional support and information including feeding, speech, language and communication, physical development, play and learning.

The DSA speech and language therapist also provided specialist support for qualified speech and language therapists throughout the year and webinars for parents on feeding and communication.



# Support sessions for parent carers

In 2023-24, 721 parent carers joined our range of regular support sessions for parent carers.

Our series of Pregnancy and Baby support sessions for expectant and new parents ran throughout the year.

Seven online and two in-person 'complex needs including autism' parent carer meetings provided a safe space for parents to share their experiences and learn from each other and us, and to guide our work. The feedback showed how worthwhile the support sessions are for family members, and confirmed the value of the work the DSA is doing around complex needs. It was clear how much people gained from sharing common experiences and feelings, particularly when they have expressed how isolated they can feel in daily life.

We also offered monthly behaviour case study discussions.



Feedback from participants at our weekly well-being sessions, led by our wellbeing and mindfulness practitioner, showed how beneficial these regular support sessions have become.

# DSActive DSEngage

Breaking down the barriers that prevent participation and inclusion is the fundamental aim of our healthy lifestyle and activities programme, DSActive DSEngage. The programme aims to improve physical health and mental wellbeing through in-person sports, leisure and recreational activities (DSActive) and DSEngage daily online activities, which are particularly important for people who have complex needs or face challenges to participating in activity outside of their homes. The programme also supports sport's governing bodies and organisations through information and training sessions.

In 2023-24 we received over 130 enquiries about DSActive partner session provision and from organisations looking to work with the programme to enable new or improved sessions, and delivered 34 DSActive online training sessions for leisure, recreation and sports session providers.

DSEngage provides daily online activity sessions for children and adults who have Down's syndrome with extra events at weekends, during special holidays and school holidays. In 2023-24 the programme provided 255 sessions which received 5,427 registrations from people who have Down's syndrome, an increase from 3563 registrations for 234 sessions in 2022-23. Activity sessions for children and adults included art and craft, Zumba, seasonal holiday discos, Tik Tok dance sessions, Zenergize exercise sessions, as well as the regular sessions provided on a weekly basis, including Weekly Workout, 4pm and Evening Discos, Motivation Workout, Wake Up and Dance with DanceSyndrome and Pilates Plus.





Let me take this opportunity to say a big thank you to the DSA for continuing with DSEngage.... they are still a very important part of Z's life now that she has left formal education. She is fortunate enough to have 2-3 weekly volunteering placements, but DSEngage, Our Voice and Dance Syndrome help so much in giving her something to look forward to on most days of the week.

We are so happy that we found you! X is very pleased to have an opportunity to move a little every afternoon! She loves to meet you all. So, thank you so much for those activities.

We are so grateful to you and everyone concerned at the DSA for the wonderful DSEngage programme.

We really are very grateful for all the great work you and your colleagues do. Please pass it on.



## 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.

In 2023-24, demand for the programme continued across England and Wales with London and the South showing the highest numbers of engagement. WorkFit trained 880 workplace colleagues about Down's syndrome. These sessions are crucial in enlightening the workforce about the potential of people who have Down's syndrome in the workplace. We have maintained our excellent 92% retention rate, and we are now seeing 80% of our candidates going into private sector roles. From the variety of job types that we can offer, 88% of candidates went directly into paid work last year compared with 53% in 2019-20.

We have welcomed employer registrations from a range of employers and have continued to expand our partnership with Hilton, GXO (reaching our 50th job opportunity with them in March), Odeon, Savills, Humberside Police, DHL, North Wales Police, Leeds United, SecuriGroup and CBRE.

We held a national online conference in March which featured personal and professional success stories from candidates and their employers.

The WorkFit team and partner employer GXO were both successful at the British Association for Supported Employment (BASE) Awards in November, winning the Small Supported Employment Team of the Year Award and the Large Employer Award respectively.

WorkFit launched a new WorkFit video in November featuring Daniel in his new role at the Bridge Theatre in London.

WorkFit was invited to attend the Hilton's Breaking Barriers Event on 25 October to talk to Hilton partners about the benefits of employing people who have Down's syndrome.

Securing paid work makes a huge difference to the lives of candidates. 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.



A young girl with Down's syndrome is smiling broadly, showing her teeth. She has long, wavy brown hair and is wearing a light pink lace-trimmed dress. She is leaning her arms on a dark metal railing. The background is a blurred outdoor setting with greenery and a building.

# Research Support

In 2023 -24, we provided ongoing support in the form of promotion and recruitment to 20 studies with a focus specifically on Down's syndrome. These studies covered a wide variety of issues including education, communication, motor skills, self-regulation, early feeding, impacts of Covid on young children and through transition, effects of caring on well-being, adolescence, dementia, reading, mathematical abilities and sleep. We supported a further ten studies that looked more widely at people who have learning disabilities.

Additional support was provided to five studies by DSA's Information Team, our Northern Ireland Office and the Our Voice Groups. This additional support took the form of advice around:

- Ethics applications and the scope, development, recruitment and promotion of studies
- Development of accessible recruitment materials and materials for study participants

The following studies are of note in terms of the high level of support we provided to researchers:

- Radiotherapy and people who have learning disabilities
- ABATE study trialling a vaccination for Alzheimer's disease in people who have Down's syndrome
- Role of sleep in Down's syndrome and ageing

We continued to support a PHD student at UCL Institute of Child Health working on the ECHILD project. The student has submitted a first paper of results for publication, 'Hospital-recorded chronic conditions in children with and without Down syndrome born in England from 2003-2019: A national birth cohort study'.

# Communications

Communications ensure that the DSA messages reach the right people at the right time; are accessible, professional and engaging; and reflect the charity's expertise.

We continue to 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.

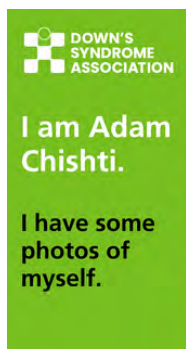
Together with our members and supporters we have created and shared stories via all our communications channels.

We continue to raise awareness of our existence, our work and the ways we can support people who have Down's syndrome and their families.

## Blogs and social media posts



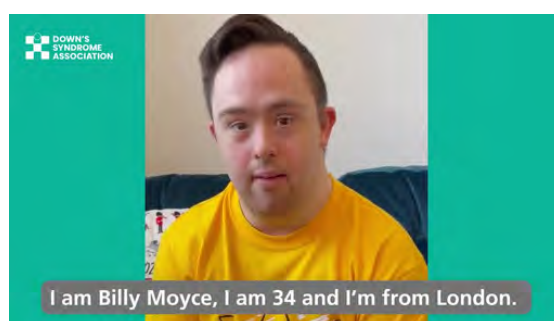
Betsy's mum shared how some simple changes made her daughter's dance class a truly inclusive experience.



Adam shared some of his favourite experiences with us which we turned into a series of social media videos



Actor Billy Moyce talked about his work on *Jerk* for BBC3, *Dreamland* on Sky, the *Ted Lasso* comedy film and music videos for *The Specials* and *Superbird*, amongst other things. He recorded a video to tell us about his life



Regular blogger Vinay kept us up to date on his weekly activities, his interest in cooking and looking after himself, as well as sharing highlights of a trip to Dubai



## Awareness Week



During Awareness Week we celebrated the individuality of every person who has Down's syndrome with a series of case study posts and videos.

We also supported the hugely successful 'Assume That I Can' global awareness campaign



The Our Voice network have been vital to our communications work this year. They hosted online interviews with Councillor Sara Pickard, self-advocate and campaigner, and EastEnders actress Grace, who has played the part of Janet Mitchell in the soap since she was a baby.

They contributed valuable insights and resources to the Education campaign and helped us to celebrate the King's Coronation.

The 2024 My Perspective awards event was hosted by actor and DSA Patron Sarah Gordy.

For the first time we had a separate category for children, and a video category. The quality of both the films and the photography was sensational. We also followed the event with a series of exhibitions in public libraries and in three Hilton Hotels.



We worked with our Information Team and Maggie Woodhouse (Optometrist and Senior Lecturer at Cardiff University) to develop an accessible video to explain the issue of visual acuity in people who have Down's syndrome.



Our twice yearly Journal received a design revamp.

# Raising funds

The last financial year has continued to be a challenge but we have managed to maintain a good income stream and our supporters and members continue to be very involved in helping us raise funds.

Corporate support has been significant and has exceeded expectations; this also shows a strong reputation in the corporate environment. Legacies suffered slightly this year, but we are forecasting a strong recovery in the next financial year. Our events fundraising is also showing improvement after being affected by the pandemic.



photo by Jon Santa Cruz

# Financial review

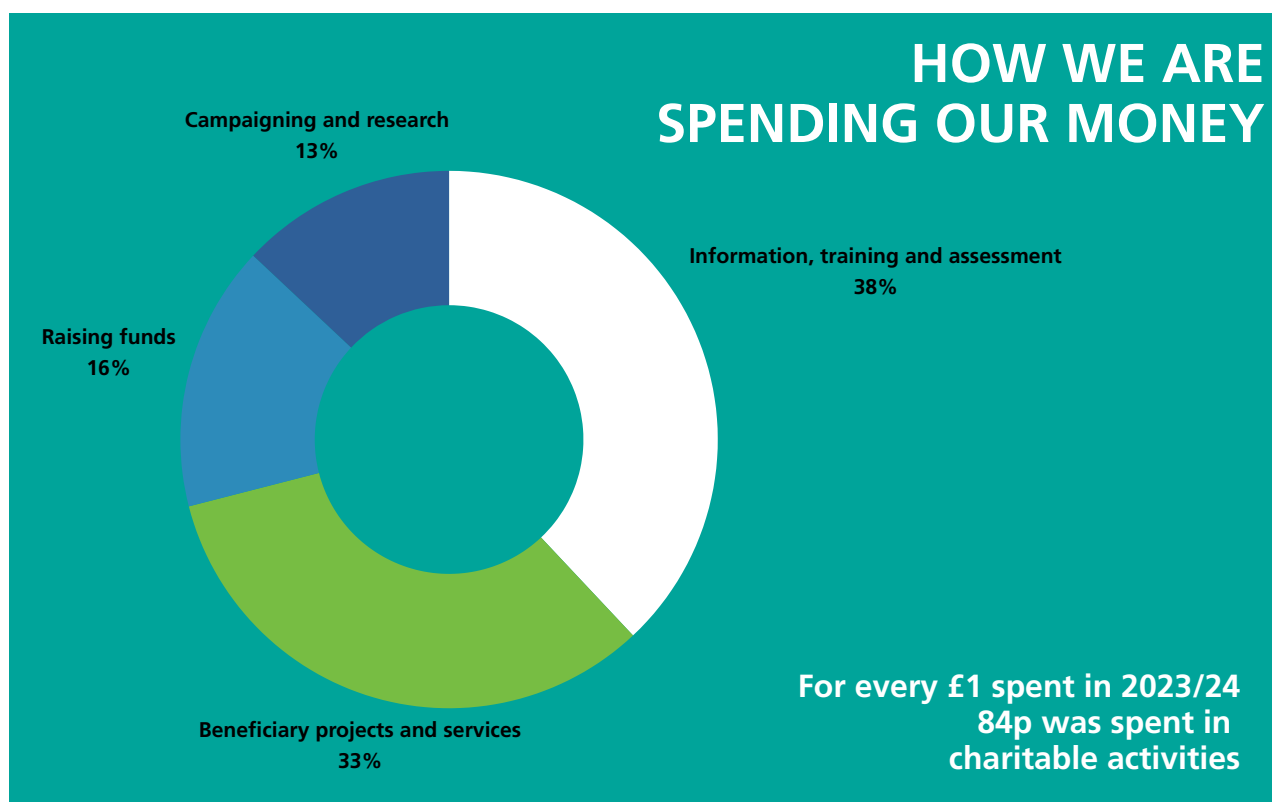
We are pleased to have continued receiving funds to support our work.

The Down's Syndrome Association income was £1.8m (2023: £2m). This decrease from the previous year was largely due to a decrease in Legacy income partially offset by increase in company income for restricted projects.

Total expenditure increased from previous year to £2.2m (2023: £2.1m). This slight increase is due to more spending on beneficiary projects and building improvements.

The amount of money spent on raising funds represented 16% (2023: 17%) of total expenditure (or 16p in every £1 spent).

Overall, there was a planned deficit in the year of £521,143 (2023: deficit £100,844). This deficit was greater than budgeted mainly due to significantly fewer legacy donations received during the year.



## 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 and t-shirts.

The company made a gross profit of £7,691 (2023 - £14,498) and after administrative expenses the company made an operating profit of £772. The company will gift aid any profits to the Down's Syndrome Association in this year (2023 - £9,775).

# 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 2024.

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 an adequate reserves policy has been established 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 our Journal, newsletters, social media and where necessary we have communicated on important issues 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 £1.2m and £1.7m in general funds, based on the budget for 2024-25. The free reserves currently available equate to 6 months running costs and amount to £1.2m.

The designated funds have also been reviewed and maintained 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 in income or other emergency requires an immediate response.

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

**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 through all our available channels. More outreach work is planned in the coming year, including at regional conferences and meetings, which will be a great opportunity to promote membership. We will hold five regional meetings with our affiliated groups.

We will continue to work on strengthening communication with members, with higher levels of personalisation and relevant information being shared with the right people.

We will continue to promote free membership to all adults 18+ who have Down's syndrome and we are also ensuring that all sign-ups to WorkFit are DSA members.

## Inclusive participation

We will provide Listen Include Respect UK (DSA) training and consultancy to organisations. We will make more of our information resources and training courses accessible with the addition of easy read text and short explanatory videos co-produced and presented by Our Voice members.

## Policy, campaigns and consultations

We will continue to work with Government departments and public officials to ensure that the needs of people who have Down's syndrome and their families are noted when developing policy at national, regional and local levels.

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 a range of issues.

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



## Information, training and support

We will build on the success of our education project for children and young people in education by developing our information and support services for parents of pre-school children and by creating a service for young people 14 – 25 years old to improve career opportunities post 16 and better prepare for adulthood.

We will provide webinars for social care, health and education professionals and increase our presence in professional networks.

We will publish a new dementia resource for carers and practitioners.

We will continue to support parent carers of people who have complex needs including autism through regular online meetings and regional in-person meetings.

We will develop awareness of housing and support options for adults who have Down's syndrome and advocate for people's choices.

## DSActive DSEngage

We will continue to build DSEngage by welcoming people who have Down's syndrome and by communicating the health and wellbeing benefits of participating in activities.

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

We will continue to increase opportunities for people who have Down's syndrome to be included in leisure, recreational and sporting activities.

## WorkFit®

We will continue to raise aspirations and to encourage candidates who want to work to register with us.

We will continue to work with employers to enable them to recruit employees who have Down's syndrome and to provide them with ongoing support.

We will continue to work with partners to develop work opportunities.



## Research support

We will continue to support researchers where research will benefit people who have Down's syndrome, including clinical trials to assess the drug treatment for Alzheimer's disease in people who have Down's syndrome, and to better understand 'regression' in younger adults who have Down's syndrome.

We will continue to offer advice to researchers, particularly from people who have Down's syndrome.

## Communications

We will continue 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 to ensure that our resources and information are current, accessible and engaging.

We will continue to develop the DSA's website to be accessible.

## Raising Funds

Global economies are still unstable, but we are hoping to show some growth. We have managed and maintained our reserves according to our policies and are in a confident position.



Our weekly lottery is now well established so we can work on showing a stronger revenue performance from it in the coming year. This will be a great source of unrestricted funds.

# 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.

## 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.

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. We have never received any complaints related to our fundraising. All fundraising activities are reported on regularly and reviewed by the senior management team and trustees.

## Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information. 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 2024 was eight (2023: seven). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.



## Auditors

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

The trustees' annual report has been approved by the trustees on 20 July 2024 and signed on their behalf by

Dr John Gerard Coghlan

Chair of Trustees

## CONTACT US

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

## Opinion

We have audited the financial statements of Down's Syndrome Association (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 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 2024 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.

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](https://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 1 November 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 110 Golden Lane, LONDON, EC1Y 0TG

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

# Down's Syndrome Association

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

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

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
<b>Income from:</b>							
Donations and legacies	2	912,499	30,896	<b>943,395</b>	1,336,021	124,270	1,460,291
Charitable activities							
Information, Training and Assessments	3	33,280	73,719	<b>106,999</b>	28,966	45,298	74,264
Beneficiary Projects and Services	3	–	528,225	<b>528,225</b>	–	356,131	356,131
Campaigning and Research	3	–	21,140	<b>21,140</b>	–	16,293	16,293
Other trading activities	4	97,573	2,430	<b>100,003</b>	102,233	3,230	105,463
Investments		62,311	–	<b>62,311</b>	19,679	–	19,679
<b>Total income</b>		<b>1,105,663</b>	<b>656,410</b>	<b>1,762,073</b>	<b>1,486,899</b>	<b>545,222</b>	<b>2,032,121</b>
<b>Expenditure on:</b>							
Raising funds	5	361,034	4,836	<b>365,870</b>	368,042	4,906	372,948
Charitable activities	5						
Information, Training and Assessments	5	697,416	173,280	<b>870,696</b>	716,138	153,092	869,231
Beneficiary Projects and Services	5	336,735	404,750	<b>741,485</b>	215,040	408,417	623,456
Campaigning and Research	5	299,489	5,728	<b>305,217</b>	247,479	19,914	267,393
<b>Total expenditure</b>		<b>1,694,673</b>	<b>588,595</b>	<b>2,283,268</b>	<b>1,546,699</b>	<b>586,329</b>	<b>2,133,028</b>
<b>Net (expenditure) before net gains on investments</b>		<b>(589,010)</b>	<b>67,815</b>	<b>(521,195)</b>	<b>(59,800)</b>	<b>(41,107)</b>	<b>(100,907)</b>
Net gains on investments		52	–	<b>52</b>	63	–	63
<b>Net (expenditure) for the year</b>	7	<b>(588,958)</b>	<b>67,815</b>	<b>(521,143)</b>	<b>(59,737)</b>	<b>(41,107)</b>	<b>(100,844)</b>
Transfers between funds		–	–	–	(67,257)	67,257	–
<b>Net movement in funds</b>		<b>(588,958)</b>	<b>67,815</b>	<b>(521,143)</b>	<b>(126,994)</b>	<b>26,150</b>	<b>(100,844)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,611,510	1,081,521	<b>3,693,031</b>	2,738,504	1,055,371	3,793,875
<b>Total funds carried forward</b>		<b>2,022,552</b>	<b>1,149,336</b>	<b>3,171,888</b>	<b>2,611,510</b>	<b>1,081,521</b>	<b>3,693,031</b>

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

## Balance Sheet

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

For the year ended 31 March 2024

	Note	The group 2024 £	2023 £	The charity 2024 £	2023 £
<b>Fixed assets:</b>					
Tangible assets	12	975,208	955,473	975,208	955,473
Investments	13	309	257	311	259
		<b>975,517</b>	<b>955,730</b>	<b>975,519</b>	<b>955,732</b>
<b>Current assets:</b>					
Stock	16	11,383	6,341	9,118	3,429
Debtors	17	161,228	78,964	161,228	78,784
Short-term deposits		1,154,939	820,274	1,154,939	820,274
Cash at bank and in hand		1,076,423	2,033,156	1,062,462	2,018,350
		<b>2,403,973</b>	<b>2,938,735</b>	<b>2,387,747</b>	<b>2,920,837</b>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	18	(207,602)	(201,434)	(224,805)	(225,968)
<b>Net current assets</b>		<b>2,196,371</b>	<b>2,737,301</b>	<b>2,162,942</b>	<b>2,694,869</b>
<b>Total net assets</b>		<b>3,171,888</b>	<b>3,693,031</b>	<b>3,138,461</b>	<b>3,650,601</b>
<b>Funds:</b>	21				
Restricted income funds		1,149,336	1,081,521	1,149,336	1,081,521
Unrestricted income funds:					
Designated funds		767,364	828,261	767,364	828,261
General funds		1,221,759	1,740,817	1,221,761	1,740,819
Non-charitable trading funds		33,429	42,432	-	-
Total unrestricted funds		<b>2,022,552</b>	<b>2,611,510</b>	<b>1,989,125</b>	<b>2,569,080</b>
<b>Total funds</b>		<b>3,171,888</b>	<b>3,693,031</b>	<b>3,138,461</b>	<b>3,650,601</b>

Approved by the trustees on 20 July 2024 and signed on their behalf by

Darren Warkcup  
Treasurer

## Statement of cash flows

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

For the year ended 31 March 2024

	Note	2024 £	£	2023 £	£
Cash flows from operating activities	22				
Net cash used in operating activities			(606,081)		(27,624)
Cash flows from investing activities:					
Dividends and interest from investments		62,311		19,679	
Purchase of fixed assets		(78,298)		(10,698)	
Movement in short-term deposits		(334,665)		(14,714)	
Net cash (used in) by investing activities			(350,652)		(5,733)
Change in cash and cash equivalents in the year			(956,732)		(33,357)
Cash and cash equivalents at the beginning of the year			2,033,156		2,066,513
Cash and cash equivalents at the end of the year			1,076,423		2,033,156
Analysis of cash and cash equivalents					
	At 1 April 2023 £	Cash flows £	Other non- cash changes £	At 31 March 2024 £	
Short term deposits	820,274	334,665	–	1,154,939	
Cash at bank and in hand	2,033,156	(956,733)	–	1,076,423	
Total cash and cash equivalents	2,853,430	(622,068)	–	2,231,362	

**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.

**1 Accounting policies (continued)**

**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.

**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.

**1 Accounting policies (continued)**

**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	15%
● Information, Training and Assessments	31%
● Beneficiary Projects and Services	40%
● Campaigning and Research	14%

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

**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.

**1 Accounting policies (continued)****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.

**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 £	2024 Total £	2023 Total £
Gifts	827,162	28,896	856,058	1,001,738
Legacies	85,337	2,000	87,337	458,553
<b>Total income from donations and legacies</b>	<b>912,499</b>	<b>30,896</b>	<b>943,395</b>	<b>1,460,291</b>

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

	Unrestricted £	Restricted £	2023 Total £
Gifts	924,804	76,934	1,001,738
Legacies	411,217	47,336	458,553
<b>Total income from donations and legacies</b>	<b>1,336,021</b>	<b>124,270</b>	<b>1,460,291</b>

At the end of the year, we have been notified that we are entitled to funds from a total of 4 (2023: 4) residual legacies. However, as at 31 March 2024, 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 £356,000 from these legacies.

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

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Charitable Trusts & Foundations	–	12,900	12,900	18,500
Companies	–	50,819	50,819	26,798
National Lottery Community fund	–	10,000	10,000	–
Conference, Training & Assessments	33,280	–	33,280	28,966
<b>Sub-total for Information, Training &amp; Assessments</b>	<b>33,280</b>	<b>73,719</b>	<b>106,999</b>	<b>74,264</b>
Charitable Trusts & Foundations	–	53,375	53,375	109,900
Companies	–	357,730	357,730	96,164
Welsh Government	–	87,772	87,772	107,879
DHSSPS	–	13,143	13,143	26,285
Contributions to Youth & Project Activities	–	16,205	16,205	15,903
<b>Sub-total for Beneficiary Projects &amp; Services</b>	<b>–</b>	<b>528,225</b>	<b>528,225</b>	<b>356,131</b>
Charitable Trusts & Foundations	–	6,640	6,640	–
Companies	–	14,500	14,500	–
National Lottery Heritage Fund	–	–	–	16,293
<b>Sub-total for Campaigning &amp; Research</b>	<b>–</b>	<b>21,140</b>	<b>21,140</b>	<b>16,293</b>
<b>Total income from charitable activities</b>	<b>33,280</b>	<b>623,084</b>	<b>656,364</b>	<b>446,688</b>

**3b Income from charitable activities (prior 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
<b>Sub-total for Information, Training &amp; Assessments</b>	<b>28,966</b>	<b>45,298</b>	<b>74,264</b>	<b>99,196</b>
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
<b>Sub-total for Beneficiary Projects &amp; Services</b>	<b>–</b>	<b>356,131</b>	<b>356,131</b>	<b>330,062</b>
Companies	–	–	–	5,000
National Lottery Heritage Fund	–	16,293	16,293	64,042
<b>Sub-total for Campaigning &amp; Research</b>	<b>–</b>	<b>16,293</b>	<b>16,293</b>	<b>69,042</b>
<b>Total income from charitable activities</b>	<b>28,966</b>	<b>417,722</b>	<b>446,688</b>	<b>498,300</b>

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

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Lettings	78,038	2,430	80,468	72,330
Fundraising events	7,121	–	7,121	13,203
Subsidiary trading	12,414	–	12,414	19,930
<b>Total income from other trading activities</b>	<b>97,573</b>	<b>2,430</b>	<b>100,003</b>	<b>105,463</b>

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

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Lettings	69,100	3,230	72,330	36,748
Fundraising events	13,203	–	13,203	8,488
Subsidiary trading	19,930	–	19,930	23,979
<b>Total income from other trading activities</b>	<b>102,233</b>	<b>3,230</b>	<b>105,463</b>	<b>69,216</b>

## 5a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities					2024 Total £	2023 Total £
		Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £	Governance costs £	Support costs £		
Staff costs (Note 8)	184,258	372,779	475,315	164,034	27,812	144,347	<b>1,368,545</b>	1,261,665
Staff training & recruitment	–	562	1,000	300	–	1,637	<b>3,499</b>	4,562
Postage, telephone, fax and email	8,727	6,231	5,112	725	440	10,798	<b>32,033</b>	28,236
Research & museum costs	–	14,564	–	–	–	526	<b>15,090</b>	85,179
Information resources	589	24,684	5,398	51,740	662	1,905	<b>84,978</b>	76,088
Conferences and training costs	–	10,949	2,520	–	–	–	<b>13,469</b>	13,989
Projects and activities	–	147,573	17,025	9,827	–	–	<b>174,425</b>	97,982
Fundraising events	40,966	–	451	–	–	–	<b>41,417</b>	58,933
Fundraising costs	14,174	–	–	–	–	–	<b>14,174</b>	13,808
Appeals, advertising and media	11,494	–	–	5,979	–	–	<b>17,473</b>	47,625
Travel & meetings	14	8,118	14,991	676	2,761	23	<b>26,583</b>	32,897
Consultants, Advisors and professional fees	27,102	122,584	–	–	–	75,383	<b>225,069</b>	195,207
Office rent, running and equipment	984	5,733	18,392	2,887	99	179,855	<b>207,950</b>	175,378
Depreciation	–	–	1,200	–	–	57,363	<b>58,563</b>	41,479
	<b>288,308</b>	<b>713,777</b>	<b>541,404</b>	<b>236,168</b>	<b>31,774</b>	<b>471,837</b>	<b>2,283,268</b>	<b>2,133,028</b>
Support costs	72,669	147,019	187,457	64,693	–	(471,837)	–	–
Governance costs	4,894	9,900	12,624	4,356	(31,774)	–	–	–
<b>Total expenditure 2024</b>	<b>365,870</b>	<b>870,696</b>	<b>741,485</b>	<b>305,217</b>	<b>–</b>	<b>–</b>	<b>2,283,268</b>	<b>2,133,028</b>
<b>Total expenditure 2023</b>	<b>372,948</b>	<b>869,231</b>	<b>623,456</b>	<b>267,393</b>	<b>–</b>	<b>–</b>		<b>2,133,028</b>

## 5b Analysis of expenditure (prior year)

	Charitable activities						2023 Total £
	Cost of raising funds £	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
Staff training & recruitment	803	504	–	–	–	3,255	4,562
Postage, telephone, fax and email	5,088	5,608	4,306	856	697	11,681	28,236
Research & museum costs	–	63,775	2,108	18,947	–	349	85,179
Information resources	3,818	19,091	7,946	42,847	897	1,489	76,088
Conferences and training costs	–	11,145	2,844	–	–	–	13,989
Projects and activities	–	68,735	20,162	9,085	–	–	97,982
Fundraising events	42,169	–	407	–	–	16,357	58,933
Fundraising costs	13,808	–	–	–	–	–	13,808
Appeals, advertising and media	33,886	252	–	13,347	–	140	47,625
Travel & meetings	150	8,533	13,190	684	9,760	580	32,897
Consultants, Advisors and professional fees	25,072	92,531	–	–	7,544	70,060	195,207
Office rent, running and equipment	4,318	4,824	17,584	1,649	1,908	145,095	175,378
Depreciation	–	–	1,200	–	–	40,279	41,479
	299,146	689,374	455,865	212,919	47,986	427,738	2,133,028
Support costs	66,358	161,715	150,686	48,979	–	(427,738)	–
Governance costs	7,444	18,142	16,905	5,495	(47,986)	–	–
<b>Total expenditure 2023</b>	<b>372,948</b>	<b>869,231</b>	<b>623,456</b>	<b>267,393</b>	<b>–</b>	<b>–</b>	<b>2,133,028</b>

For the year ended 31 March 2024

**6 Grant making**

2024	2023
£	£

**Cost**

Cambridge and Peterborough Foundation NHS	14,564	50,000
Down Syndrome International Funding Grant	115,000	42,500
Down Syndrome International: Inclusive Project	26,000	20,000

At the end of the year	141,000	62,500
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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.

All grant making costs are recognised within Projects and activities costs in note 5.

**7 Net expenditure for the year**

This is stated after charging:

2024	2023
£	£

Depreciation	58,563	41,479
Operating lease rentals:		
Property	11,235	22,848
Other	4,527	4,573
Auditor's remuneration (excluding VAT):		
Audit	14,500	13,550

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

Staff costs were as follows:

2024	2023
£	£

Salaries and wages	1,186,938	1,089,568
Social security costs	115,935	111,165
Employer's contribution to defined contribution pension schemes	65,672	60,932
	1,368,545	1,261,665

One employee earned over £60,000 in 2024 (None in 2023)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £174,955 (2023: £167,881).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £745 (2023: £841) incurred by 1 (2023: 1) 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:

2024	2023
No.	No.

Raising funds	5.3	5.1
Information, Training and Assessments	12.5	10.8
Beneficiary Projects and Services	15.8	13.6
Campaigning and Research	4.0	4.3
Support	5.0	5.0
Governance	1.0	1.0
	43.6	39.8

**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:

	2024 £	2023 £
Grant Payments	141,000	62,500
Membership Fee	300	300
Merchandise	15,498	10,962
<b>Total</b>	<b>156,798</b>	<b>73,762</b>

At the end of the Financial Year DSI owed Down's Syndrome Association £20,943.

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 nil (2023: £2,260)

**12 Tangible fixed assets****The charity and the group**

	Freehold Property £	Long Leasehold Premises £	Improvements to Property £	Fixtures and fittings £	Pullen Exhibition Assets £	Computer Equipment £	Total £
<b>Cost</b>							
At the start of the year	1,286,250	60,000	78,712	95,133	42,128	122,057	1,684,280
Additions in year	-	-	-	78,298	-	-	78,298
Disposals in year	-	-	-	(52,891)	-	-	(52,891)
At the end of the year	1,286,250	60,000	78,712	120,540	42,128	122,057	1,709,687
<b>Depreciation</b>							
At the start of the year	382,200	39,600	58,703	91,251	42,128	114,925	728,807
Charge for the year	29,400	1,200	2,001	22,396	-	3,566	58,563
Eliminated on disposal	-	-	-	(52,891)	-	-	(52,891)
At the end of the year	411,600	40,800	60,704	60,756	42,128	118,491	734,479
<b>Net book value</b>							
At the end of the year	874,650	19,200	18,008	59,784	-	3,566	975,208
At the start of the year	904,050	20,400	20,009	3,882	-	7,132	955,473

All of the above assets are used for charitable purposes.

For the year ended 31 March 2024

**13 Listed investments**

	<b>The group</b> <b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>	<b>The charity</b> <b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Fair value at the start of the year	257	194	259	196
Net gain on change in fair value	52	63	52	63
Fair value at the end of the year	309	257	311	259
Historic cost at the end of the year	15	15	15	15
Investments comprise:				
	<b>The group</b> <b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>	<b>The charity</b> <b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Shares listed on the London Stock Exchange	309	257	309	257
Unlisted shares in UK registered companies	–	–	2	2
	309	257	311	259

**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:

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Turnover	12,960	20,452
Cost of sales	(5,269)	(5,954)
Gross profit	7,691	14,498
Administrative expenses	(5,919)	(3,723)
Management Charge	(1,000)	(1,000)
Profit on ordinary activities before taxation	772	9,775
Taxation on profit on ordinary activities	–	(2,270)
Profit on ordinary activities after taxation	772	7,505
Donation to parent undertaking	(9,775)	–
Loss/ (profit) for the financial year	(9,003)	7,505
The aggregate of the assets, liabilities and funds was:		
Assets	36,677	45,902
Liabilities	(3,249)	(3,470)
Funds	33,428	42,432

**15 Parent charity**

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

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Gross income	1,759,941	2,012,731
Result for the year	(512,139)	(108,351)

**16 Stocks**

	<b>The group</b> <b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>	<b>The charity</b> <b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Finished goods	11,383	6,341	9,118	3,429
	11,383	6,341	9,118	3,429

For the year ended 31 March 2024

**17 Debtors**

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	67,037	2,354	67,037	2,354
Other debtors	37,558	63,782	37,558	63,602
Prepayments	31,704	12,828	31,704	12,828
Accrued income	24,929	–	24,929	–
	<b>161,228</b>	<b>78,964</b>	<b>161,228</b>	<b>78,784</b>

**18 Creditors: amounts falling due within one year**

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	34,774	51,917	34,774	51,917
Taxation and social security	35,935	31,948	33,886	31,948
Accruals	73,127	100,050	71,927	96,580
Deferred income (note 19)	63,766	17,519	63,766	17,519
Amounts owed to subsidiary company	–	–	20,452	28,004
	<b>207,602</b>	<b>201,434</b>	<b>224,805</b>	<b>225,968</b>

**19 Deferred income**

Deferred income comprises restricted donations, membership fees and sales.

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Balance at the beginning of the year	17,519	11,042	17,519	11,042
Amount released to income in the year	(17,519)	(11,042)	(17,519)	(11,042)
Amount deferred in the year	63,766	17,519	63,766	17,519
Balance at the end of the year	<b>63,766</b>	<b>17,519</b>	<b>63,766</b>	<b>17,519</b>

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

	General Unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	–	63,350	911,858	975,208
Investments	309	–	–	309
Net current assets	1,254,879	704,014	237,478	2,196,371
<b>Net assets at the end of the year</b>	<b>1,255,188</b>	<b>767,364</b>	<b>1,149,336</b>	<b>3,171,888</b>

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

	General Unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	–	11,014	944,459	955,473
Investments	320	–	–	320
Net current assets	1,782,929	817,247	137,062	2,737,238
<b>Net assets at the end of the year</b>	<b>1,783,249</b>	<b>828,261</b>	<b>1,081,521</b>	<b>3,693,031</b>

For the year ended 31 March 2024

## 21a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Welsh Government	(7,135)	87,772	(92,828)		(12,191)
Northern Ireland					
DHSSPS	–	13,142	(13,142)	–	–
Northern Ireland Fixed Asset Reserve	20,400	–	(1,200)	–	19,200
Other Northern Ireland funds	–	39,223	(39,223)	–	–
DSEActive and DSEEngage	8,813	7,625	(16,438)	–	–
Speech and Language	–	3,000	(3,000)	–	–
Information	11,336	69,015	(69,951)	–	10,400
National Lottery Community fund	–	10,000	(7,000)	–	3,000
WorkFit – Employment Project	76,715	407,335	(306,673)	–	177,377
Ukraine appeal	7,823	192	(6,316)	–	1,699
LDC Theatre and Museum fund	39,510	19,106	(1,423)	–	57,193
LDC Fixed Asset Reserve	924,059	–	(31,401)	–	892,658
<b>Total restricted funds</b>	<b>1,081,521</b>	<b>656,410</b>	<b>(588,595)</b>	<b>–</b>	<b>1,149,336</b>
<b>Unrestricted funds:</b>					
Designated funds:					
IT & Systems Fund	182,335	–	(11,237)	–	171,098
Emergency Fund	300,000	–	–	–	300,000
Building Fund	150,000	–	(59,932)	–	90,068
Inclusion Project	30,000	–	(26,000)	30,500	34,500
Employment Project	32,000	–	(32,000)	–	–
Research Fund	122,912	–	(14,564)	–	108,348
Fixed Asset Reserve	11,014	78,298	(25,962)	–	63,350
Total designated funds	828,261	78,298	(169,695)	30,500	767,364
General funds	1,740,817	1,014,457	(1,503,015)	(30,500)	1,221,759
Non-charitable trading funds	42,432	12,960	(21,963)	–	33,429
<b>Total unrestricted funds</b>	<b>2,611,510</b>	<b>1,105,715</b>	<b>(1,694,673)</b>	<b>–</b>	<b>2,022,552</b>
<b>Total funds</b>	<b>3,693,031</b>	<b>1,762,125</b>	<b>(2,283,268)</b>	<b>–</b>	<b>3,171,888</b>

For the year ended 31 March 2024

## 21b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Welsh Government	(22,186)	107,879	(92,828)		(7,135)
Northern Ireland					
DHSSPS	-	26,285	(26,285)	-	-
Youth Activities	-	-	-	-	-
Other Northern Ireland funds	-	38,234	(38,234)	-	-
DSActive	19,977	50,300	(61,464)	-	8,813
Training and Conferences	-	-	-	-	-
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)	-	-
Museum Fund	-	26,081	-	-	26,081
LDC Fixed Asset Reserve	955,682	-	(31,623)	-	924,059
<b>Total restricted funds</b>	<b>1,055,371</b>	<b>545,222</b>	<b>(586,329)</b>	<b>67,257</b>	<b>1,081,521</b>
<b>Unrestricted funds:</b>					
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
<b>Total designated funds</b>	<b>885,659</b>	<b>10,698</b>	<b>(112,296)</b>	<b>44,200</b>	<b>828,261</b>
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
<b>Total unrestricted funds</b>	<b>2,738,504</b>	<b>1,486,962</b>	<b>(1,546,699)</b>	<b>(67,257)</b>	<b>2,611,510</b>
<b>Total funds</b>	<b>3,793,875</b>	<b>2,032,184</b>	<b>(2,133,028)</b>	<b>-</b>	<b>3,693,031</b>

#### Purposes of restricted funds

##### Welsh Government

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

##### Northern Ireland

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

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

##### DSActive and DSEngage

Funding raised for our healthy lifestyle and activities programme. DSActive and DSEngage aims to improve physical health and mental wellbeing through in-person sports, leisure and recreational activities (DSActive) and DSEngage daily online activities.

##### 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 being developed and updated. Our information department also has specialists who offer advice and support to families about welfare benefits.

##### 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.

##### 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.

##### LDC Theatre & Museum 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 and 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 on merger.

#### 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.

For the year ended 31 March 2024

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

	2024 £	2023 £
<b>Net income for the reporting period (as per the statement of financial activities)</b>	(521,143)	(100,844)
Depreciation charges	58,563	41,479
(Gains) on investments	(52)	(63)
Dividends and interest from investments	(62,311)	(19,679)
(Increase)/Decrease in stocks	(5,042)	11,506
(Increase)/Decrease in debtors	(82,264)	13,412
Increase in creditors	6,168	26,565
<b>Net cash (used in) operating activities</b>	<b>(606,081)</b>	<b>(27,624)</b>

**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	
	2024 £	2023 £	2024 £	2023 £
Within one year	5,760	10,935	4,249	2,228
In the second to fifth years inclusive	11,520	17,280	6,418	–
	<b>17,280</b>	<b>28,215</b>	<b>10,667</b>	<b>2,228</b>

**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.