



Report and Financial Statements

For the year ended 31 March

2025

Company number: 3310024 | Charity Number: 1061474



**DOWN'S
SYNDROME
ASSOCIATION**

Contents

| | |
|--|-----------|
| Objectives | 4 |
| Strategic Report | 8 |
| Beneficiary Projects and Services | 9 |
| • Membership | 9 |
| • Inclusive Participation | 10 |
| • Policy, Campaigns and Consultations | 12 |
| • Affiliated Groups | 14 |
| • Helpline | 14 |
| • Information | 15 |
| • Training and Support Meetings | 17 |
| • DSAActive DSEngage | 19 |
| • WorkFit® | 21 |
| • Research Support | 23 |
| • Raising Funds | 26 |
| • Income and Expenditure | 27 |
| • Down's Syndrome Trading Ltd | 27 |
| Financial Review | 27 |
| Principal Risks and Uncertainties | 29 |
| Plans for the Future | 31 |
| • Membership | 31 |
| • Inclusive Participation | 31 |
| • Policy, Campaigns and Consultations | 31 |
| • Affiliated Groups | 32 |
| • Information, Training and Support Meetings | 32 |
| • DSAActive DSEngage | 32 |
| • WorkFit® | 33 |
| • Research Support | 33 |
| • Communications | 33 |
| • Raising Funds | 34 |
| Structure, Governance and Management | 35 |
| Auditors | 39 |
| • Independent auditor's report to the members of the Down's Syndrome Association | 40 |

Trustees' Annual Report

Company number

3310024

Country of incorporation

United Kingdom

Charity number

1061474

Country of registration

England

Registered office and operational address

Down's Syndrome Association
Langdon Down Centre,
2a Langdon Park, Teddington,
Middlesex, TW11 9PS

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

Trustees

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

Dr Gerard Coghlan – Chair

Sarah Leggat – Vice Chair

Trevor Percy

Robert Stirling

Darren Warkcup – Treasurer

Professor Anthony J. Holland

Anya Souza – Resigned 31 August 24

Georgie Hill – Resigned 31 August 24

Key management personnel

Carol Boys OBE – Chief Executive

Gillian Bird – Services Director

Macarena Laclote – Head of Finance
and Administration

The trustees present their report and the audited financial statements for the year ended 31 March 2025.

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



Objectives

- ▶ **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. 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, their families and carers on all aspects of living with Down's syndrome.

Aims

- ▶ To promote the rights of people who have Down's syndrome.
- ▶ To be the centre for information and training on all aspects of Down's syndrome.
- ▶ To involve more adults who have Down's syndrome in the work of the DSA.
- ▶ 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.
- ▶ To provide opportunities for physical activity to improve well-being, self-confidence, social awareness and self-esteem.





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 who have 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 including our helpline. Most of our services are provided free of charge.

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 2025

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



Beneficiary Projects and Services

Membership

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

Strong relationships are developed with our members through frequent and regular communication utilising various channels. This ensures that all members have a sense of belonging and that they are made aware of the latest developments in Down's syndrome.

Adults who have Down's syndrome who live in the UK receive free lifetime membership. Membership costs just £15 per annum for everyone else. For expectant parents and new members who have a baby under 12 months of age, membership is offered free for the first year.

Members of the Down's Syndrome Association receive weekly email newsletters on a range of topics. They also receive *the Journal* in the post twice a year, along with Winter and Summer Updates.

During the year we have reviewed and updated our welcome letters, and we have started work on reviewing other member communications and ways to enhance engagement.



Inclusive Participation

Our salaried Inclusion Advisors and Our Voice® network of volunteers, all of whom have Down's syndrome, share their views and lived experience, inform and guide our activities and projects, advise other organisations by arrangement and co-produce information and training.

In the last year, DSA Inclusion Advisors:

- ▶ Created and delivered a Listen Include Respect training session for an Integrated Care Board.
- ▶ Presented their work at the World Down Syndrome Congress in Brisbane, Australia.
- ▶ Promoted self-advocacy for people who have Down's syndrome.
- ▶ Made valuable contributions to our work.

Our Voice members met

110 times



We appointed a person who has Down's syndrome into a new role for Trustee Liaison.

**Feedback from a researcher
who consulted with Our Voice.**

Thank you so much for inviting me to the meeting today. I found the group incredibly insightful, and the feedback will be invaluable for shaping and designing the project.

Quotes from Our Voice members.

Our Voice means to be heard out. And to speak out for the community and to be able to be heard out.

I feel fantastic when I wear my Our Voice T shirt, inside or outside, because I'm showing people they can get involved.

**DOWN'S
SYNDROME
ASSOCIATION**



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 work directly with Government and public officials to ensure the needs of individuals who have Down's syndrome and their families are considered in policymaking at all levels.

Through our policy work, we raise awareness about the issues affecting people who have Down's syndrome and seek to educate policymakers and the public about these challenges. This can lead to greater understanding and support for initiatives that will support the well-being of people who have Down's syndrome.

We continue to incorporate feedback from people who have Down's syndrome. This is essential to our policy work, as it ensures representation, empowers people who have Down's syndrome, adds authenticity to our advocacy efforts, and raises awareness about real-life challenges being faced, as well as ideas for improvement.

In 2024-25, 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
- ▶ The Down Syndrome Act Guidance Stakeholders 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 Reasonable Adjustment Digital Flag project advisory group
- ▶ Integrated Care Boards across England.

We engaged in several groups and meetings during 2024/25.

- ▶ Change NHS
- ▶ The Curriculum & Assessment Review
- ▶ Modernisation Committee calls for evidence x 2
- ▶ National Audit Office – Support for children and young people with SEND
- ▶ Disability and Employment Consultation – Wales
- ▶ Health & Social Care Committee inquiry into Adult Social Care
- ▶ Work & Pensions Committee inquiry into Disability Employment
- ▶ Further Education & Skills Inquiry
- ▶ Culture, Media and Sport Committee – Game On: Community and School Sport
- ▶ Hybrid Working
- ▶ Job Centre Reform
- ▶ Employment Support Scheme – Northern Ireland
- ▶ Education Committee – SEND Inquiry
- ▶ Spending Review recommendations
- ▶ SENEDD Routes into post-16 education and training – Children, Young People and Education Committee
- ▶ Law Commission Inquiry – Children’s social care
- ▶ Community of Practice for Professionals Allied to Learning Disability (Wales)
- ▶ Homes not Hospitals (Wales).

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, Disabled Children’s Partnership (DCP), SEND Information Organisations Group (SENDIOG), Council for Disabled Children (CDC), Genetic Alliance, and the Health Policy Improvement Group (HPIG).

Affiliated Groups

We provide a service to a network of Affiliated Groups that offer local support to families and individuals who have Down's syndrome. They operate independently, often run by families in the local area and choose to affiliate with the DSA to access resources, guidance, and networking opportunities.

Helpline

It is important that people who have Down's syndrome and their families know that they can turn to the DSA whenever they need information, advice or support.

We received calls and emails that resulted in more than 10,000 contacts for support, advice and information.

Most common topics for in-depth advocacy and support:

- ▶ adult services, rights and housing (17% of contacts)
- ▶ benefits for families and people who have Down's syndrome (16%)
- ▶ education, development and services for children (16%)
- ▶ mental and physical health (15% of contacts).

The Down Syndrome Medical Interest Group UK & Ireland (DSMIG) continued to support our information team on complex health queries.

Quote from a parent who contacted our helpline service:

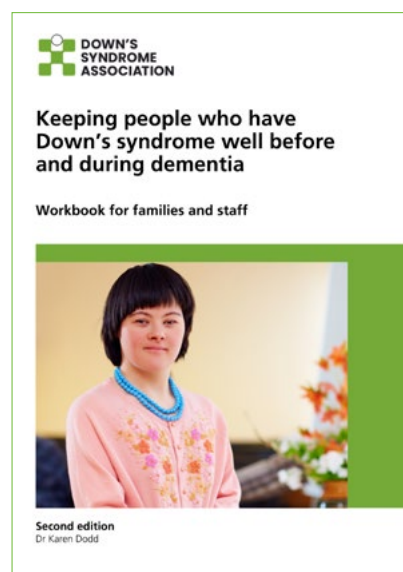
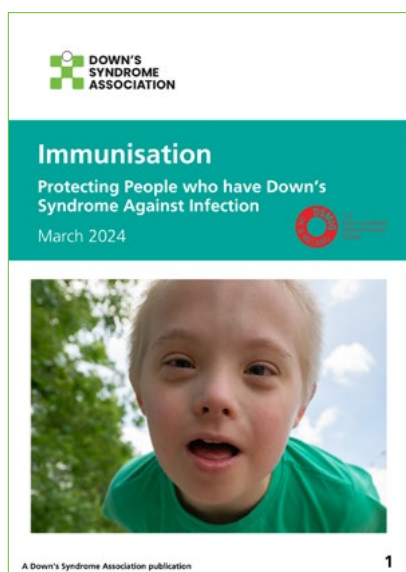
Your adviser has been understanding and given in-depth advice. He has also drafted complex letters for me which has saved so much time and energy. I have been stressed and struggling fighting with the council feeling everything I have said has fallen on deaf ears. He has been so supportive, and I can't thank him enough. I felt really listened to. The help I have received has gone way beyond my expectations.

Information

There are more than 500 information resources on the DSA website, all free.

This year we published:

- ▶ 39 new resources on healthcare and health conditions, development and education, transition to adulthood, and adult social care.
- ▶ A new area on the website to share information about regression, including parents' stories.
- ▶ Nine new video resources on vision, hearing, education, regression and dementia which were watched more than 2,000 times during the period.
- ▶ A new edition of our original dementia workbook, available in print and download with an explanatory video. This resource, *Keeping People who have Down's Syndrome Well Before and During Dementia*, written by Dr Karen Dodd, builds on our increased knowledge of dementia, especially our understanding of how to keep people healthy as they age. We were awarded the Dementia Trainer and Workforce Development Award at the Dementia Care Awards 2025 in recognition of the role of our training and the dementia workbook in supporting the development of understanding of the needs of individuals affected by dementia.



Quote from a parent.

I just want to say, this health information you are circulating is SO very helpful. So thank you very much indeed. I make sure I circulate it to all of Sarah's staff so they are kept as informed as possible.

Our information reached professionals in a variety of ways, including:

- ▶ Providing new parent packs to maternity hospitals across England, Wales and Northern Ireland.
- ▶ Distributing printed education and health resources and meeting with professionals at exhibitions and conferences in Birmingham, Cardiff, Glasgow, Liverpool, London, Sheffield and West Midlands, reaching 6000 teachers, GPs, Paediatricians and Midwives.
- ▶ Information sent to all Integrated Care Boards in England.



Training and Support Meetings

In the last year, 7,697 family members, professionals and people who have Down's syndrome participated in DSA training and support events (this number compares with 6000 participants during 2023-24):

- ▶ 6,911 people joined 138 live online or in-person meetings and webinars, and 786 accessed recorded webinars 'on demand'.
- ▶ Topics included Tell It Right® maternity care, pregnancy, early development, feeding, speech, language and communication, reading, sensory processing awareness, nursery, primary, secondary and college education, behaviour, health and wellbeing, sleep, vision, hearing, dual diagnosis with autism, ageing and dementia.
- ▶ We continued to build a network of support for parent carers of individuals who have Down's syndrome and complex needs, including autism. 578 parent carers benefitted from our range of 19 online and in-person support meetings. We extended this service with the addition of regular support meetings for parents whose children have experienced regression (loss of skills).
- ▶ 148 people participated in 18 Pregnancy and Baby Support and Early Communication and Development Groups.
- ▶ Our speech and language therapist provided 60 speech and language therapy assessments and 12 supervision sessions for speech and language therapists.

Feedback from parents.

I am not sure who has enjoyed the Pregnancy & Baby Online Support Group more, me or Rebecca. She lights up whenever we join the call and was keen to join the conversation today. She clearly knows a good group of people when she sees one. I am so grateful to everybody involved in the support group. Not only have you provided a wealth of helpful information and resources, but also reassurance, kindness and access to a new community. It has been a difficult eight months, and these calls have made an enormous difference to our family. You've helped empower me to look after and out for Rebecca, and that is something I will always be grateful for.

I am so grateful that the DSA offers this Early Communication and Development Group. It has been amazing to have constant support and guidance. Thanks so much for walking me throughout the first two years of my little one and making me feel I was never alone on the journey.

Speech and language therapy assessment feedback from a parent.

I came for a speech and language therapist assessment for my little boy last week. I just wanted to say the therapist has very kindly sent the report through on Monday. She's done it extremely quickly and efficiently, and it's absolutely fabulous. I just wanted to call with a message to say a huge thank you. It was wonderful to meet the therapist,so motivational, inspiring. And it just felt so good to be doing something with someone so professional. I'm very much now looking forward to taking this to the local authority and helping my son more with his speech and language. Thank you so much.



DSActive DSEngage

Our DSActive programme provided training and support for activity leaders and promoted local and national leisure and sport events to people who have Down's syndrome and their families throughout the year.

DSEngage online activities for well-being and health promotion continued to grow their range of themes and activity as well as increase in popularity and enjoyment. They have become a community of thousands of people who have Down's syndrome who experience friendship through the shared activities as well as having fun and getting exercise.

The service received 5387 registrations for 213 activity sessions, including:

- ▶ 50 weekly afternoon and evening discos
- ▶ 8 celebratory and holiday discos, parties and singalongs for Christmas, New Year, World Down Syndrome Day and across the summer. Special themes included music from the 70s, 80s and 90s, movies and musicals
- ▶ 154 weekly workouts, Zumba, Pilates Plus, Wake up and Dance with DanceSyndrome activity sessions, and Mr Motivator Wednesday workouts
- ▶ DSEngage also ran Christmas craft sessions.

Quotes from parents.

Thank you so much! Really wonderful to be a part of. Means the world.

D is very delayed with writing skills but your sessions are so good for his coordination and motor skills etc, and he has something lovely to display afterwards! The sessions are good for me too with actually being able to sit and relax!! Thank you so much again for a very lovely evening and hope to see you soon.

C and I both enjoyed the session and C loved seeing all the other participants. I attach a photo of C with the wreath which now has pride of place among our Christmas decorations. Thank you so much for putting on all the events that you do – C has thoroughly enjoyed her keep fit and crafts.





WorkFit®

We provide training, information and resources to employers, supporting them in offering 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 2024-25, demand for the programme continued across England and Wales. For the first time, WorkFit engagement is taking place in Northern Ireland. WorkFit trained 912 (880 in 2023-24) 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 92% retention rate, and we are now seeing 81% (79% in 2023-24) of our candidates going into private sector roles (11% public sector, 8% third sector). In addition, 90% (87% in 2023-24) of candidates went directly into paid work.

We have welcomed employer registrations from a range of employers and have continued to develop our partnership with Hilton and GXO reaching our 50th job opportunity with both employers this year. We have further expanded our partnership with other major UK and international brands and organisations in all sectors including Tesco, Adept Corporate Services, The British Museum, Screwfix, Odeon, Savills, H&M, Nando's and DHL.



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

WorkFit has been invited to high-profile events across the year, often featuring the talents and abilities of our candidates, including:

- ▶ Hilton Inspiring Pathways event: Inspiring Pathways
- ▶ Craft Guild of Chefs Charity Dinner
- ▶ stand at UK Parliament for World Down's Syndrome Day.



Research Support

We supported researchers to develop and seek funding for projects that align with our strategic aims by writing letters of support and we encouraged funding for projects to prioritise research in the field of Down's syndrome through partnership.

We worked with 26 research teams undertaking new research studies at universities in Birmingham, Cambridge, Cardiff, East Anglia, Edinburgh, Leeds, Lincoln, London, Manchester, Sheffield, Southampton and Ulster. The studies commenced investigation of aspects of menstruation, sleep, life experiences, including those of people from underrepresented communities, parental coping, movement and vision in dementia, school inclusion, disordered eating, digital technologies, support for clinically vulnerable patients, hearing loss and hearing aids, children's experiences of cancer treatment, sense of belonging in adolescents, communication in police interviews, home language and language development and socially inclusive ageing.

We evaluated and disseminated study reports from previous studies we had supported on positive experience of school, barriers and enablers for breastfeeding, children's word learning and music in people's lives.

The E-Child linked databases Down's syndrome research study funded by the DSA resulted in publication in the British Medical Journal archives of Hospital-recorded chronic health conditions in children with and without Down's syndrome in England: a national cohort of births from 2003 to 2019. The PhD student was awarded the Down Syndrome Medical Interest Group's Jennifer Dennis award for the next stage of the research, 'Primary School Children with Down Syndrome in England: What factors contribute to mainstream primary school enrolment?'



Communications

We ensure that members, stakeholders and the public can easily find out about the work of the Down's Syndrome Association. We try to make sure that key messages reach the right people at the right time.

By sharing stories from people who have Down's syndrome and amplifying their voices, we draw attention to the important contributions that people who have Down's syndrome make every day, both in shaping the work of the DSA and being involved in their local communities. Together with our members and supporters, we've highlighted the wide range of interests, abilities and achievements of people who have Down's syndrome.

During the year, we have ensured daily social media posts across a range of channels including Facebook, Twitter/X, LinkedIn, Instagram, YouTube and recently we added BlueSky. This includes posts about DSA events, activities and resources, news updates and policy initiatives, awareness raising and fundraising.

For World Down Syndrome Day and awareness week, we shared videos, blogs and testimony from people who have Down's syndrome about their experiences of support. We joined with a global community of social media users to raise awareness and promote inclusion for people who have Down's syndrome. We arranged for several buildings to light up for World Down Syndrome Day in blue and yellow, including Alexandra Palace, Grimsby Minster, Gateshead Millennium Bridge and various other landmarks.



The My Perspective Photography Competition is for photographers who have Down's syndrome. In 2024, we received 328 photograph submissions from 30 different countries, plus 7 video entries.

The awards evening was hosted by DSA Patron Sarah Gordy, and was attended by 120 guests. In addition, we secured a showcase with Disability Arts Online, a UK-based charitable arts organisation led by disabled people with a mission to champion disability arts and culture.

We also ran our own fully accessible online exhibition, and we secured another exhibition of the photographs at Christie's Auctioneers in London.



Photograph by Aaron Fitzmaurice

Raising Funds

The economic environment continued to be challenging for all charities, but we succeeded in maintaining a good income stream. Legacy income significantly increased this year. We were also very grateful to receive grant funding from the National Lottery Community Fund for our WorkFit programme.

Corporate support and partnerships are important to us, and we continue to increase our engagement with the corporate sector. The fundraising landscape for Trust Funding continues to be very competitive.

Events income has shown improvement for the last few years. Our supporters and members continue to help us raise funds with all kinds of innovative fundraising activities. A team led by two celebrities climbed Kilimanjaro earlier this year, raising over £100k for the DSA during their 10-day expedition.



Income and Expenditure

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

The Down's Syndrome Association income was **£2.7m** (2024: £1.8m). This increase from the previous year was largely due to an increase in Legacy income and the new grant from the National Lottery Community fund.

Total expenditure increased from the previous year to **£2.4m** (2024: £2.3m). This slight increase is due to more spending on staff costs and research.

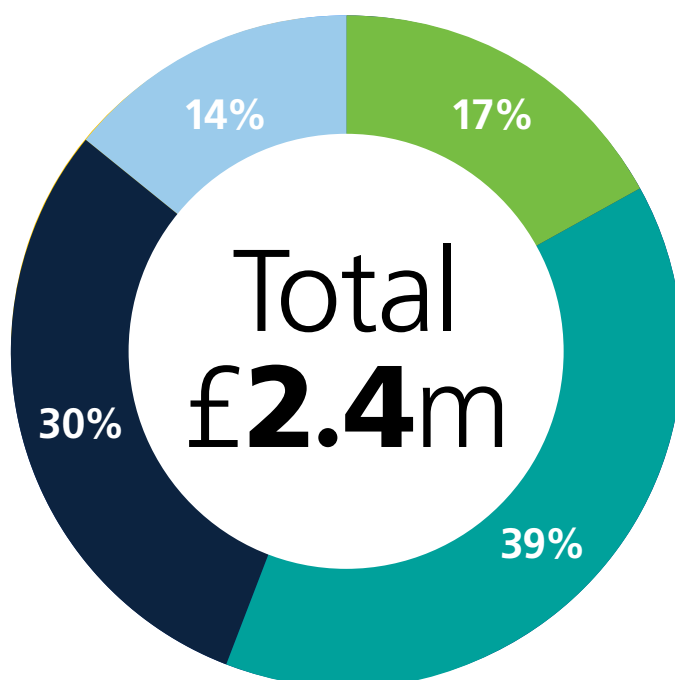
The amount of money spent on raising funds represented **17%** (2024: 16%) of total expenditure (or 17p in every £1 spent).





Overall, there was a surplus in the year of **£267,635** (2024: deficit £521,143). This surplus was greater than budgeted mainly due to legacy donations, the grant from the National Lottery Community Fund and increase in fundraising events income.

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 £7,213 (2024 - £7,691) and after administrative expenses the company made an operating profit of £1,042. The company will gift aid any profits to the Down's Syndrome Association in this year (2024 - £772).

How we spend our money



-  Raising funds **17%**
-  Information, Training and Assessments **39%**
-  Beneficiary Projects and Services **30%**
-  Campaigning and Research **14%**

For every £1 spent in 24/25

83p was spent
in charitable
activities



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 2025.

The main risks facing the Association have been identified as loss of funding and the possibility of members leaving. To address these, we have implemented a fundraising strategy to broaden our income sources, a communication strategy to strength our membership and established a reserves policy for financial security.

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 provides a level of security and a buffer, which will allow our services to continue to be 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 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 £1.4m and £2m in general funds, based on the budget for 2025-26. The free reserves currently available equate to seven months running costs and amount to £1.7m.

The designated funds have been reviewed and updated to support specific projects. They are also allocated to ensure that adequate funding levels are available when required. The designated funds are:

- ▶ **Strategy Communication Fund** – funds to develop and deliver a three-year strategic communication plan focusing on various initiatives to enhance engagement and accessibility for individuals who have Down's syndrome, their families and other stakeholders.
- ▶ **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. Specific short-term projects include updating hardware to be compatible with Windows 11. Medium to Long-term projects involve upgrading premises systems to the cloud.
- ▶ **Building Fund** – provision for building, repairs, and maintenance.
- ▶ **Inclusion Fund** – allowance for 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

In the year ahead, we plan to focus on increasing our membership. We will review, develop and implement a membership communications strategy to strengthen regular ongoing communications with members, including those for sign up, renewal and renewal reminders.

We aim to sustain and grow this year's 2% increase in membership renewals.

Inclusive Participation

We will review and develop our range of inclusive participation and engagement opportunities for people who have Down's syndrome.

Policy, Campaigns and Consultations

We will continue to campaign for the rights of people who have Down's syndrome.

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.

We will continue to work with other organisations in the learning disability sector.

Affiliated Groups

We will focus on increasing interaction and reciprocal engagement with Affiliated Groups and obtain feedback for national policy consultations.

Information, Training and Support Meetings

We will continue to expand our range of early support services for parents of pre-school children and education professionals with the addition of new early learning sessions, including reading.

We will develop DSA Futures, a service to improve career and meaningful opportunities for young people.

We will attend five professional conferences to disseminate our information.



DSActive DSEngage

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

We will support providers to host events, and promote local and national participation.

We will broaden DSEngage sessions to facilitate friendship alongside healthy activity.



WorkFit®

We will make new videos to make our registration process more accessible to people who have Down's syndrome and to encourage aspirations for work.

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

Research Support

Our staff and volunteers who have Down's syndrome will continue to advise researchers.

We will continue to disseminate, promote and support research projects that align with our strategic aims and encourage funding agencies to prioritise research in the field of Down's syndrome.

Communications

Our aim is to promote the DSA as the 'go to source' for information, support, and resources on all aspects of life for people who have Down's syndrome. We will extend our reach via social media channels and through strategic partnerships to support wider sharing of information about the work being undertaken by the DSA.

We will make our website more accessible for everyone. We want to ensure that people who have Down's syndrome can easily find the information that they need.

We remain committed to amplifying the voices of people with Down's syndrome in our communications, showcasing diverse life-stories, and engaging more members and families, including those with complex needs.

We will improve the user journey for new parents.

During 2025-26 we anticipate the following growth:

- ▶ 2.5% growth in followers across all social media platforms except TikTok which is a new platform for us to be engaging with
- ▶ 100% growth in TikTok (from 1.1k to 2.2k)
- ▶ 10% increase active users on website
- ▶ 10% increase in recipients of our newsletter.



Raising Funds

We will strengthen the fundraising team to explore new channels of income and enhance membership and supporters' journeys.

We will boost our community fundraising by increasing the number of lottery players (aim of 25% increase) and marathon runners.





Structure, Governance and Management

Appointment of trustees

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

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

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

Trustee induction and training

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

Related parties and relationships with other organisations

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

Remuneration policy for key management personnel

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

When determining the salary for a newly created post, we will collect information about comparable roles in other organisations, preferably within the voluntary sector. We will use this information to benchmark our own salaries, normally aiming to set it at a level that appears to represent the market average. We will also seek advice from colleagues within other organisations, if applicable, when we know they employ people in similar roles.

Salary banding

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

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

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

Fundraising

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

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

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

Statement of responsibilities of the trustees

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

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

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

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.
- The trustees are responsible for the maintenance and integrity of the corporate and financial information. 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 2025 was 8 (2024: 8). 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 19 July 2025 and signed on their behalf by

**Dr John Gerard Coghlan,
Chair of Trustees**

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

Opinion

We have audited the financial statements of Down's Syndrome Association (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 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 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

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

Capability of the audit in detecting irregularities

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

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

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

Date

7 November 2025

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)

www.downs-syndrome.org.uk

For the year ended 31 March 2025

| | Note | Unrestricted £ | Restricted £ | 2025 Total £ | Unrestricted £ | Restricted £ | 2024 Total £ |
|--|------|-------------------|------------------|--------------------|-------------------|-----------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 2 | 1,790,944 | 68,559 | 1,859,503 | 912,499 | 30,896 | 943,395 |
| Charitable activities | | | | | | | |
| Information, Training and Assessments | 3 | 74,455 | 245,309 | 319,764 | 33,280 | 73,719 | 106,999 |
| Beneficiary Projects and Services | 3 | – | 252,524 | 252,524 | – | 528,225 | 528,225 |
| Campaigning and Research | 3 | – | 3,000 | 3,000 | – | 21,140 | 21,140 |
| Other trading activities | 4 | 196,427 | 3,600 | 200,027 | 97,573 | 2,430 | 100,003 |
| Investments | | 71,440 | – | 71,440 | 62,311 | – | 62,311 |
| Total income | | 2,133,266 | 572,992 | 2,706,258 | 1,105,663 | 656,410 | 1,762,073 |
| Expenditure on: | | | | | | | |
| Raising funds | 5 | 394,715 | 4,699 | 399,414 | 361,034 | 4,836 | 365,870 |
| Charitable activities | 5 | | | | | | |
| Information, Training and Assessments | 5 | 688,023 | 266,533 | 954,556 | 697,416 | 173,280 | 870,696 |
| Beneficiary Projects and Services | 5 | 352,339 | 387,492 | 739,831 | 336,735 | 404,750 | 741,485 |
| Campaigning and Research | 5 | 323,016 | 21,859 | 344,875 | 299,489 | 5,728 | 305,217 |
| Total expenditure | | 1,758,093 | 680,583 | 2,438,676 | 1,694,673 | 588,595 | 2,283,268 |
| Net (expenditure) before net gains on investments | | 375,173 | (107,591) | 267,582 | (589,010) | 67,815 | (521,195) |
| Net gains on investments | | 53 | – | 53 | 52 | – | 52 |
| Net income/(expenditure) for the year | 7 | 375,226 | (107,591) | 267,635 | (588,958) | 67,815 | (521,143) |
| Transfers between funds | | – | – | – | – | – | – |
| Net movement in funds | | 375,226 | (107,591) | 267,635 | (588,958) | 67,815 | (521,143) |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 2,022,552 | 1,149,336 | 3,171,888 | 2,611,510 | 1,081,521 | 3,693,031 |
| Total funds carried forward | | 2,397,778 | 1,041,745 | 3,439,523 | 2,022,552 | 1,149,336 | 3,171,888 |

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

Balance Sheet

www.downs-syndrome.org.uk

For the year ended 31 March 2025

| | Note | The group 2025 £ | 2024 £ | The charity 2025 £ | 2024 £ |
|--|------|------------------------|-----------|--------------------------|-----------|
| Fixed assets: | | | | | |
| Tangible assets | 12 | 927,005 | 975,208 | 927,005 | 975,208 |
| Investments | 13 | 362 | 309 | 364 | 311 |
| | | 927,367 | 975,517 | 927,369 | 975,519 |
| Current assets: | | | | | |
| Stock | 16 | 11,778 | 11,383 | 9,754 | 9,118 |
| Debtors | 17 | 165,320 | 161,228 | 165,320 | 161,228 |
| Short-term deposits | | 1,133,361 | 1,154,939 | 1,133,361 | 1,154,939 |
| Cash at bank and in hand | | 1,502,132 | 1,076,423 | 1,497,673 | 1,062,462 |
| | | 2,812,591 | 2,403,973 | 2,806,108 | 2,387,747 |
| Liabilities: | | | | | |
| Creditors: amounts falling due within one year | 18 | (300,435) | (207,602) | (327,651) | (224,805) |
| Net current assets | | 2,512,156 | 2,196,371 | 2,478,457 | 2,162,942 |
| Total net assets | | 3,439,523 | 3,171,888 | 3,405,826 | 3,138,461 |
| Funds: | 21 | | | | |
| Restricted income funds | | 1,041,745 | 1,149,336 | 1,041,745 | 1,149,336 |
| Unrestricted income funds: | | | | | |
| Designated funds | | 665,743 | 767,364 | 665,743 | 767,364 |
| General funds | | 1,698,336 | 1,221,759 | 1,698,339 | 1,221,761 |
| Non-charitable trading funds | | 33,699 | 33,429 | – | – |
| Total unrestricted funds | | 2,397,778 | 2,022,552 | 2,364,081 | 1,989,125 |
| Total funds | | 3,439,523 | 3,171,888 | 3,405,826 | 3,138,461 |

Approved by the trustees on 19 July 2025 and signed on their behalf by

Darren Warkcup
Treasurer

Down's Syndrome Association

Statement of cash flows

www.downs-syndrome.org.uk

For the year ended 31 March 2025

| | Note | 2025 £ | £ | 2024 £ | £ |
|---|-------------------------|-----------------|---------------------------------|--------------------------|---|
| Cash flows from operating activities | 22 | | | | |
| Net cash provided by/(used in) operating activities | | 344,526 | | (606,081) | |
| Cash flows from investing activities: | | | | | |
| Dividends and interest from investments | | 71,440 | | 62,311 | |
| Purchase of fixed assets | | (11,835) | | (78,298) | |
| Movement in short-term deposits | | 21,578 | | (334,665) | |
| Net cash provided by/ (used in) by investing activities | | 81,183 | | (350,652) | |
| Change in cash and cash equivalents in the year | | 425,709 | | (956,733) | |
| Cash and cash equivalents at the beginning of the year | | 1,076,423 | | 2,033,156 | |
| Cash and cash equivalents at the end of the year | | 1,502,132 | | 1,076,423 | |
| Analysis of cash and cash equivalents | | | | | |
| | At 1 April 2024 £ | Cash flows £ | Other non- cash changes £ | At 31 March 2025 £ | |
| Short term deposits | 1,154,939 | (21,578) | – | 1,133,361 | |
| Cash at bank and in hand | 1,076,423 | 425,709 | – | 1,502,132 | |
| Total cash and cash equivalents | 2,231,362 | 404,131 | – | 2,635,493 | |

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 | 39% |
| ● Campaigning and Research | 15% |

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.

t) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

2a Income from donations and legacies (current year)

| | Unrestricted £ | Restricted £ | 2025 Total £ | 2024 Total £ |
|---|-------------------|-----------------|--------------------|--------------------|
| Gifts | 994,535 | 28,539 | 1,023,074 | 856,058 |
| Legacies | 796,409 | 40,020 | 836,429 | 87,337 |
| Total income from donations and legacies | 1,790,944 | 68,559 | 1,859,503 | 943,395 |

2b Income from donations and legacies (prior year)

| | Unrestricted £ | Restricted £ | 2024 Total £ |
|---|-------------------|-----------------|--------------------|
| Legacies | 827,162 | 28,896 | 856,058 |
| | 85,337 | 2,000 | 87,337 |
| Total income from donations and legacies | 912,499 | 30,896 | 943,395 |

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

At the end of the year, we have been notified that we are entitled to funds from a total of 6 (2024: 4) residual legacies. However, as at 31 March 2025, 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.

3a Income from charitable activities (current year)

| | Unrestricted £ | Restricted £ | 2025 Total £ | 2024 Total £ |
|---|-------------------|-----------------|--------------------|--------------------|
| Charitable Trusts & Foundations | – | 25,000 | 25,000 | 12,900 |
| Companies | – | 200,309 | 200,309 | 50,819 |
| National Lottery Community fund | – | 20,000 | 20,000 | 10,000 |
| Conference, Training & Assessments | 74,455 | – | 74,455 | 33,280 |
| Sub-total for Information, Training & Assessments | 74,455 | 245,309 | 319,764 | 106,999 |
| Charitable Trusts & Foundations | – | – | – | 53,375 |
| Companies | – | 33,194 | 33,194 | 357,730 |
| National Lottery Community fund | – | 93,591 | 93,591 | – |
| Welsh Government | – | 95,026 | 95,026 | 87,772 |
| DHSSPS | – | 13,143 | 13,143 | 13,143 |
| Contributions to Youth & Project Activities | – | 17,570 | 17,570 | 16,205 |
| Sub-total for Beneficiary Projects & Services | – | 252,524 | 252,524 | 528,225 |
| Charitable Trusts & Foundations | – | – | – | 6,640 |
| Companies | – | 3,000 | 3,000 | 14,500 |
| Sub-total for Campaigning & Research | – | 3,000 | 3,000 | 21,140 |
| Total income from charitable activities | 74,455 | 500,833 | 575,287 | 656,364 |

3b Income from charitable activities (prior 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 |
| Sub-total for Information, Training & Assessments | 33,280 | 73,719 | 106,999 | 74,264 |
| 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 |
| EU Active Inclusion | – | – | – | – |
| Contributions to Youth & Project Activities | – | 16,205 | 16,205 | 15,903 |
| Sub-total for Beneficiary Projects & Services | – | 528,225 | 528,225 | 356,131 |
| Charitable Trusts & Foundations | – | 6,640 | 6,640 | – |
| Companies | – | 14,500 | 14,500 | – |
| National Lottery Heritage Fund | – | – | – | 16,293 |
| Sub-total for Campaigning & Research | – | 21,140 | 21,140 | 16,293 |
| Total income from charitable activities | 33,280 | 623,084 | 656,364 | 446,688 |

4a Income from other trading activities (current year)

| | Unrestricted £ | Restricted £ | 2025 Total £ | 2024 Total £ |
|---|-------------------|-----------------|--------------------|--------------------|
| Lettings | 171,450 | 3,600 | 175,050 | 80,468 |
| Fundraising events | 13,322 | – | 13,322 | 7,121 |
| Subsidiary trading | 11,655 | – | 11,655 | 12,414 |
| Total income from other trading activities | 196,427 | 3,600 | 200,027 | 100,003 |

4b Income from other trading activities (prior year)

| | Unrestricted £ | Restricted £ | 2024 Total £ | 2023 Total £ |
|---|-------------------|-----------------|--------------------|--------------------|
| Lettings | 78,038 | 2,430 | 80,468 | 72,330 |
| Fundraising events | 7,121 | – | – | 13,203 |
| Subsidiary trading | 12,414 | – | – | 19,930 |
| Total income from other trading activities | 97,573 | 2,430 | 100,003 | 105,464 |

Down's Syndrome Association

Notes to the financial statements

www.downs-syndrome.org.uk

For the year ended 31 March 2025

5a Analysis of expenditure (current year)

| | Charitable activities | | | | | | 2025 Total £ | 2024 Total £ |
|---|----------------------------------|--|--|--------------------------------|--------------------------|-----------------------|--------------------|--------------------|
| | Cost of raising funds £ | Information, Training & Assessments £ | Beneficiary Projects & Services £ | Campaigning & Research £ | Governance costs £ | Support costs £ | | |
| Staff costs (Note 8) | 192,846 | 396,086 | 504,977 | 186,597 | 30,050 | 167,734 | 1,478,290 | 1,368,545 |
| Staff training & recruitment | 561 | 126 | – | – | – | 773 | 1,460 | 3,499 |
| Postage, telephone, fax and email | 8,507 | 6,402 | 5,970 | 828 | 675 | 10,935 | 33,317 | 32,033 |
| Research & museum costs | – | 50,819 | – | – | – | 493 | 51,312 | 15,090 |
| Information resources | 1,072 | 38,125 | 1,728 | 52,932 | 672 | 1,399 | 95,928 | 84,978 |
| Conferences and training costs | – | 25,801 | 2,160 | – | – | – | 27,961 | 13,469 |
| Projects and activities | – | 151,089 | 19,179 | 14,119 | – | – | 184,387 | 174,425 |
| Fundraising events | 63,437 | – | – | – | – | 11 | 63,448 | 41,417 |
| Fundraising costs | 36,029 | – | – | – | – | – | 36,029 | 14,174 |
| Appeals, advertising and media | – | – | – | 21,807 | – | – | 21,807 | 17,473 |
| Travel & meetings | 264 | 9,636 | 16,701 | 1,043 | 14,846 | 2,576 | 45,066 | 26,583 |
| Consultants, Advisors and professional fees | 29,227 | 138,114 | – | 187 | 11,605 | 45,028 | 224,161 | 225,069 |
| Office rent, running and equipment | 551 | 912 | 12,684 | 2,611 | 67 | 98,648 | 115,473 | 207,950 |
| Depreciation | – | – | 1,200 | – | – | 58,837 | 60,037 | 58,563 |
| | 332,494 | 817,110 | 564,599 | 280,124 | 57,915 | 386,434 | 2,438,676 | 2,283,268 |
| Support costs | 58,198 | 119,532 | 152,393 | 56,312 | – | (386,434) | – | – |
| Governance costs | 8,722 | 17,914 | 22,839 | 8,439 | (57,915) | – | – | – |
| Total expenditure 2025 | 399,414 | 954,556 | 739,831 | 344,875 | – | – | 2,438,676 | 2,283,268 |
| Total expenditure 2024 | 365,870 | 870,696 | 741,485 | 305,217 | – | – | | 2,283,268 |

Down's Syndrome Association

Notes to the financial statements

www.downs-syndrome.org.uk

For the year ended 31 March 2025

5b Analysis of expenditure (prior year)

| | Charitable activities | | | | | | 2024 Total £ |
|---|----------------------------------|--|--|--------------------------------|--------------------------|-----------------------|--------------------|
| | Cost of raising funds £ | 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 | 1,368,545 |
| Staff training & recruitment | – | 562 | 1,000 | 300 | – | 1,637 | 3,499 |
| Postage, telephone, fax and email | 8,727 | 6,231 | 5,112 | 725 | 440 | 10,798 | 32,033 |
| Research & museum costs | – | 14,564 | – | – | – | 526 | 15,090 |
| Information resources | 589 | 24,684 | 5,398 | 51,740 | 662 | 1,905 | 84,978 |
| Conferences and training costs | – | 10,949 | 2,520 | – | – | – | 13,469 |
| Projects and activities | – | 147,573 | 17,025 | 9,827 | – | – | 174,425 |
| Fundraising events | 40,966 | – | 451 | – | – | – | 41,417 |
| Fundraising costs | 14,174 | – | – | – | – | – | 14,174 |
| Appeals, advertising and media | 11,494 | – | – | 5,979 | – | – | 17,473 |
| Travel & meetings | 14 | 8,118 | 14,991 | 676 | 2,761 | 23 | 26,583 |
| Consultants, Advisors and professional fees | 27,102 | 122,584 | – | – | – | 75,383 | 225,069 |
| Office rent, running and equipment | 984 | 5,733 | 18,392 | 2,887 | 99 | 179,855 | 207,950 |
| Depreciation | – | – | 1,200 | – | – | 57,363 | 58,563 |
| | 288,308 | 713,777 | 541,404 | 236,168 | 31,774 | 471,837 | 2,283,268 |
| Support costs | 72,669 | 147,019 | 187,457 | 64,693 | – | (471,837) | – |
| Governance costs | 4,894 | 9,900 | 12,624 | 4,356 | (31,774) | – | – |
| Total expenditure 2024 | 365,870 | 870,696 | 741,485 | 305,217 | – | – | 2,283,268 |

| | | |
|--|----------------|-------------|
| 6 Grant making | 2025 | 2024 |
| | £ | £ |
| Cost | | |
| University College London | 50,819 | – |
| Cambridge and Peterborough Foundation NHS | – | 14,564 |
| Down Syndrome International Funding Grant | 105,000 | 115,000 |
| Down Syndrome International: Inclusive Project | 34,500 | 26,000 |
| At the end of the year | 190,319 | 141,000 |

University College London; the grant support the cost of a National study of education and health outcomes for children with Down's Syndrome

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 withing Projects and activities and in research costs in note 5.

7 Net income for the year

This is stated after charging:

| | | |
|---|---------------|-------------|
| | 2025 | 2024 |
| | £ | £ |
| Depreciation | 60,038 | 58,563 |
| Operating lease rentals: | | |
| Property | 5,760 | 11,235 |
| Other | 5,301 | 4,527 |
| Auditor's remuneration (excluding VAT): | | |
| Audit | 15,225 | 14,500 |

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

Staff costs were as follows:

| | | |
|---|------------------|-------------|
| | 2025 | 2024 |
| | £ | £ |
| Salaries and wages | 1,279,294 | 1,186,938 |
| Social security costs | 127,372 | 115,935 |
| Employer's contribution to defined contribution pension schemes | 71,624 | 65,672 |
| | 1,478,288 | 1,368,545 |

One employee earned between £60,000 and £70,000 in 2025 (one in 2024)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £190,298.94 (2024: £174,955).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £Nil (2024: £745) from 0 (2024: 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:

| | | |
|---------------------------------------|-------------|-------------|
| | 2025 | 2024 |
| | No. | No. |
| Raising funds | 5.5 | 5.3 |
| Information, Training and Assessments | 12.5 | 12.5 |
| Beneficiary Projects and Services | 15.4 | 15.8 |
| Campaigning and Research | 4.4 | 4.0 |
| Support | 5.0 | 5.0 |
| Governance | 1.0 | 1.0 |
| | 43.8 | 43.6 |

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 Warkcup was a trustee of Down Syndrome International up to December 2024.

Down's Syndrome association is the payroll agency for Down Syndrome International.

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

| | 2025 £ | 2024 £ |
|----------------|----------------|----------------|
| Grant Payments | 139,500 | 141,000 |
| Membership Fee | 300 | 300 |
| Merchandise | 14,550 | 15,498 |
| Total | 154,350 | 156,798 |

At the end of the Financial Year Down Syndrome International owed Down's Syndrome Association £20,220

In addition Down's Syndrome Trading is a subsidiary of Down's Syndrome Association. There is a balance between related parties in note 18.

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 (2024: £nil)

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

| | Freehold Property £ | Long Leasehold Premises £ | Improvements to Property £ | Fixtures and fittings £ | Pullen Exhibition Assets £ | Computer Equipment £ | Total £ |
|--------------------------|---------------------------|------------------------------------|----------------------------------|-------------------------------|-------------------------------------|----------------------------|------------|
| Cost | | | | | | | |
| At the start of the year | 1,286,250 | 60,000 | 78,712 | 120,540 | 42,128 | 122,057 | 1,709,687 |
| Additions in year | - | - | - | 6,123 | - | 5,712 | 11,835 |
| Disposals in year | - | - | - | - | - | - | - |
| At the end of the year | 1,286,250 | 60,000 | 78,712 | 126,663 | 42,128 | 127,769 | 1,721,522 |
| Depreciation | | | | | | | |
| At the start of the year | 411,600 | 40,800 | 60,704 | 60,756 | 42,128 | 118,491 | 734,479 |
| Charge for the year | 29,400 | 1,200 | 1,801 | 22,167 | - | 5,470 | 60,038 |
| Eliminated on disposal | - | - | - | - | - | - | - |
| At the end of the year | 441,000 | 42,000 | 62,505 | 82,923 | 42,128 | 123,961 | 794,517 |
| Net book value | | | | | | | |
| At the end of the year | 845,250 | 18,000 | 16,207 | 43,740 | - | 3,808 | 927,005 |
| At the start of the year | 874,650 | 19,200 | 18,008 | 59,784 | - | 3,566 | 975,208 |

All of the above assets are used for charitable purposes.

13 Listed Investments

| | The group | | The charity | |
|--|------------------|-------------|--------------------|-------------|
| | 2025 | 2024 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Fair value at the start of the year | 309 | 257 | 311 | 259 |
| Net gain on change in fair value | 53 | 52 | 53 | 52 |
| Fair value at the end of the year | 362 | 309 | 364 | 311 |
| Historic cost at the end of the year | 15 | 15 | 15 | 15 |
| Investments comprise: | | | | |
| | The group | | The charity | |
| | 2025 | 2024 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Shares listed on the London Stock Exchange | 362 | 309 | 362 | 309 |
| Unlisted shares in UK registered companies | - | - | 2 | 2 |
| | 362 | 309 | 364 | 311 |

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:

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Turnover | 11,656 | 12,960 |
| Cost of sales | (4,443) | (5,269) |
| Gross profit | 7,213 | 7,691 |
| Administrative expenses | (5,171) | (5,919) |
| Management Charge | (1,000) | (1,000) |
| Profit on ordinary activities before taxation | 1,042 | 772 |
| Taxation on profit on ordinary activities | - | - |
| Profit on ordinary activities after taxation | 1,042 | 772 |
| Donation to parent undertaking | (772) | (9,775) |
| Profit/ (loss) for the financial year | 270 | (9,003) |
| The aggregate of the assets, liabilities and funds was: | | |
| Assets | 35,669 | 36,677 |
| Liabilities | (1,969) | (3,249) |
| Funds | 33,700 | 33,428 |

15 Parent charity

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

| | 2025 | 2024 |
|---------------------|------------------|------------------|
| | £ | £ |
| Gross income | 2,696,427 | 1,759,941 |
| Result for the year | 267,364 | (512,139) |

16 Stocks

| | The group | | The charity | |
|----------------|------------------|-------------|--------------------|-------------|
| | 2025 | 2024 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Finished goods | 11,778 | 11,383 | 9,754 | 9,118 |
| | 11,778 | 11,383 | 9,754 | 9,118 |

For the year ended 31 March 2025

17 Debtors

| | The group 2025 £ | 2024 £ | The charity 2025 £ | 2024 £ |
|----------------|------------------------|----------------|--------------------------|----------------|
| Trade debtors | 1,574 | 67,037 | 1,574 | 67,037 |
| Other debtors | 32,076 | 37,558 | 32,076 | 37,558 |
| Prepayments | 29,923 | 31,704 | 29,923 | 31,704 |
| Accrued income | 101,747 | 24,929 | 101,747 | 24,929 |
| | 165,320 | 161,228 | 165,320 | 161,228 |

18 Creditors: amounts falling due within one year

| | The group 2025 £ | 2024 £ | The charity 2025 £ | 2024 £ |
|------------------------------------|------------------------|----------------|--------------------------|----------------|
| Trade creditors | 31,681 | 34,774 | 31,681 | 34,774 |
| Taxation and social security | 49,085 | 35,935 | 48,315 | 33,886 |
| Accruals | 46,044 | 73,127 | 44,843 | 71,927 |
| Deferred income (note 19) | 173,625 | 63,766 | 173,625 | 63,766 |
| Amounts owed to subsidiary company | – | – | 29,187 | 20,452 |
| | 300,435 | 207,602 | 327,651 | 224,805 |

19 Deferred income

Deferred income comprises restricted donations, membership fees and sales.

| | The group 2025 £ | 2024 £ | The charity 2025 £ | 2024 £ |
|---------------------------------------|------------------------|---------------|--------------------------|---------------|
| Balance at the beginning of the year | 63,766 | 17,519 | 63,766 | 17,519 |
| Amount released to income in the year | (63,766) | (17,519) | (63,766) | (17,519) |
| Amount deferred in the year | 173,625 | 63,766 | 173,625 | 63,766 |
| Balance at the end of the year | 173,625 | 63,766 | 173,625 | 63,766 |

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

| | General Unrestricted £ | Designated funds £ | Restricted funds £ | Total funds £ |
|--|------------------------------|--------------------------|--------------------------|------------------|
| Tangible fixed assets | – | 47,548 | 879,457 | 927,005 |
| Investments | 362 | – | – | 362 |
| Net current assets | 1,731,674 | 618,195 | 162,288 | 2,512,156 |
| Net assets at the end of the year | 1,732,036 | 665,743 | 1,041,745 | 3,439,523 |

20b Analysis of group net assets between funds (prior 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 |
| Net assets at the end of the year | 1,255,188 | 767,364 | 1,149,336 | 3,171,888 |

21a Movements in funds (current year)

| | At the start of the year £ | Incoming resources & gains £ | Outgoing resources & losses £ | Transfers £ | At the end of the year £ |
|---|----------------------------------|---------------------------------------|--|----------------|--------------------------------|
| Restricted funds: | | | | | |
| Welsh Government | (12,191) | 95,026 | (92,828) | - | (9,993) |
| Northern Ireland | | | | | |
| DHSSPS | - | 13,142 | (13,142) | - | - |
| Northern Ireland Fixed Asset Reserve | 19,200 | - | (1,200) | - | 18,000 |
| Other Northern Ireland funds | - | 34,227 | (34,227) | - | - |
| DSActive and DSEngage | - | 200 | (200) | - | - |
| Speech and Language | - | 100 | (100) | - | - |
| Information and training | 10,400 | 267,172 | (160,237) | - | 117,335 |
| National Lottery Community fund – WorkFit | - | 93,592 | (93,592) | - | - |
| National Lottery Community fund – Information | 3,000 | 20,000 | (13,000) | - | 10,000 |
| WorkFit – Employment Project | 177,377 | 46,167 | (223,544) | - | - |
| Ukraine appeal | 1,699 | 127 | - | - | 1,826 |
| My Perspective | - | 3,000 | (3,000) | - | - |
| LDC Theatre and Museum fund | 57,193 | 239 | (14,313) | - | 43,120 |
| LDC Fixed Asset Reserve | 892,658 | - | (31,201) | - | 861,457 |
| Total restricted funds | 1,149,336 | 572,992 | (680,584) | - | 1,041,745 |
| Unrestricted funds: | | | | | |
| Designated funds: | | | | | |
| Strategy Communication Fund | - | - | - | 215,000 | 215,000 |
| IT & Systems Fund | 171,098 | - | - | - | 171,098 |
| Emergency Fund | 300,000 | - | - | (300,000) | - |
| Building Fund | 90,068 | - | - | - | 90,068 |
| Inclusion Project | 34,500 | - | (34,500) | 34,500 | 34,500 |
| Research Fund | 108,348 | - | (50,819) | 50,000 | 107,529 |
| Fixed Asset Reserve | 63,350 | 11,835 | (27,637) | - | 47,548 |
| Total designated funds | 767,364 | 11,835 | (112,956) | (500) | 665,743 |
| General funds | 1,221,759 | 2,109,828 | (1,633,751) | 500 | 1,698,336 |
| Non-charitable trading funds | 33,429 | 11,656 | (11,386) | - | 33,699 |
| Total unrestricted funds | 2,022,552 | 2,133,319 | (1,758,093) | - | 2,397,778 |
| Total funds | 3,171,888 | 2,706,311 | (2,438,676) | - | 3,439,523 |

21b Movements in funds (prior year)

| | At the start of the year £ | Incoming resources & gains £ | Outgoing resources & losses £ | Transfers £ | At the end of the year £ |
|--------------------------------------|----------------------------------|---------------------------------------|--|----------------|--------------------------------|
| Restricted funds: | | | | | |
| Welsh Government | (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) | – | – |
| DSActive and DSEngage | 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 |
| Theatre Fund | 39,510 | 19,106 | (1,423) | – | 57,193 |
| LDC Fixed Asset Reserve | 924,059 | – | (31,401) | – | 892,658 |
| Total restricted funds | 1,081,521 | 656,410 | (588,595) | – | 1,149,336 |
| Unrestricted funds: | | | | | |
| 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 |
| Total unrestricted funds | 2,611,510 | 1,105,715 | (1,694,673) | – | 2,022,552 |
| Total funds | 3,693,031 | 1,762,125 | (2,283,268) | – | 3,171,888 |

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 DSEngage, support sports, leisure and recreational organisations to successfully include people who have Down's syndrome (DSActive), and provide a varied range of daily, online activity sessions for children and adults who have Down's syndrome (DSEngage).

Speech and Language

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

Information and Training

These funds are used to make and provide current information and advice through our information services of helpline, training events and support meetings. We provide a helpline service five days a week. We make and disseminate information resources in a range of media, including accessible information, online and printed publications such as fact sheets, leaflets, DSA Journals and workbooks, as well as training recordings and videos. DSA information is co-produced with people who have Down's syndrome.

National Lottery Community fund

The National Lottery Community fund is currently our main funder for our unique WorkFit project which helps adults with Down's syndrome into employment.

Additionally specific funds were received for our complex needs work in Information.

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.

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**Strategic Communication Fund**

The trustees have designated these funds to develop and deliver a 3 year strategic communication plan focusing on various initiatives to enhance engagement and accessibility for individuals who have Down's syndrome, their families and other stakeholders.

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 designated these funds during the pandemic 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.

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

| | 2025 £ | 2024 £ |
|---|-----------------|-----------|
| Net income for the reporting period (as per the statement of financial activities) | 267,635 | (521,143) |
| Depreciation charges | 60,038 | 58,563 |
| (Gains) on investments | (53) | (52) |
| Dividends and interest from investments | (71,440) | (62,311) |
| (Increase) in stocks | (395) | (5,042) |
| (Increase) in debtors | (4,092) | (82,264) |
| Increase in creditors | 92,833 | 6,168 |
| Net cash (used in) / provided by operating activities | 344,526 | (606,081) |

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 | |
|--|--------------|-----------|---------------|-----------|
| | 2025 £ | 2024 £ | 2025 £ | 2024 £ |
| Within one year | 5,760 | 5,760 | 5,162 | 4,249 |
| In the second to fifth years inclusive | 1,440 | 11,520 | 7,744 | 6,418 |
| | 7,200 | 17,280 | 12,906 | 10,667 |

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.