

Charity registration number 1062823

Company registration number 03266266 (England and Wales)

**DOWN SYNDROME EDUCATION INTERNATIONAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

DOWN SYNDROME EDUCATION INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Paul McLaughlin	
	Mr Samuel Brenton	
	Mrs Sandra Redman	
	Mrs Kay Sammon	
	Ms Rebecca Smith	
	Mr Adam Pilling	(Appointed 21 June 2023)
	Mrs Stephanie Pilling	(Appointed 21 June 2023)
	Mrs Kelly Trevor	(Appointed 21 June 2023)
Secretary	Dr A Buckley	
Charity number	1062823	
Company number	03266266	
Registered office	6 Underlay Business Centre Kirkby Lonsdale Cumbria LA6 2DY England LA6 2DY	
Independent examiner	James Todd & Co Limited 24 Landport Terrace Portsmouth Hampshire PO1 2RG	
Bankers	HSBC Bank plc 118 Commercial Road Portsmouth Hampshire PO1 1EP	

DOWN SYNDROME EDUCATION INTERNATIONAL

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DOWN SYNDROME EDUCATION INTERNATIONAL

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Charity Act 2006 present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

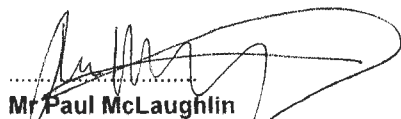
Chairman's report

During 2023, the charity continued to develop and deliver innovative services and resources providing evidence-based advice and support to families and professionals around the world. The charity's services and resources build on the available scientific research and the charity's extensive experience to offer practical practical and effective approaches to improving developmental and educational outcomes for children with Down Syndrome.

We continue to invest in the development of new teaching resources and apps, online training services and online support services. Increasingly, we are working to integrate these to develop evidence-based and data driven support systems that will offer effective support to families and professionals at scale.

These continuing investments underpin an expanding range of digital resources and services that can be more economically adapted, translated and distributed to better support children with Down syndrome and their families globally. They also offer new opportunities for recording and reporting individual progress to families and educators, and for large-scale data collection to inform future research.

I would like to thank my fellow Trustees, for their sustained efforts, and our staff for their commitment and hard work. I would also like to thank our donors for their generous support for better education for children with Down Syndrome.



Mr Paul McLaughlin

Chairman

Dated: 24 Sept 2024.

DOWN SYNDROME EDUCATION INTERNATIONAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Charity Act 2006 present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "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)" (effective 1 January 2019).

Objectives and activities

Down Syndrome Education International works to improve developmental and educational outcomes for young people with Down syndrome, helping them to lead more independent, rewarding and fulfilling lives.

Our scientific research, publications and services deliver lasting gains in speech and language, reading and literacy, number and maths, memory and cognitive skills, and social development for children with Down syndrome.

The charity is headquartered in the UK and works in close collaboration with an associated nonprofit organisation based in the USA. The charity's publications and services are delivered through a UK-based subsidiary social enterprise company. Our principal activities are scientific research, and information, training and consulting services.

Public benefit

The trustees have complied with the duty in Section 4 of the 2011 Charities Act

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Research activities

Our research strategy focuses on human developmental and cognitive research designed to identify interventions that improve speech, language and communication skills, enhance cognitive development, raise levels of achievement in literacy and numeracy, and support effective inclusion in schools and the wider community.

Our research began over 40 years ago with a project at the University of Portsmouth, UK, that investigated teaching reading to young children with Down syndrome. Since 1987, the charity has conducted, sponsored and supported studies investigating a wide variety of topics relevant to improving developmental and educational outcomes for children with Down syndrome. These include cognitive development, speech, language, reading, numeracy and maths, social and behavioural development and sleep.

The charity hosted the 2023 Down Syndrome Research Forum online, bringing together researchers, professionals and family members from around the UK and across the world.

The charity is currently collaborating with, and supporting projects at, several universities, including the University of Reading, UK, Lancaster University, UK, the University of York, UK, and Arizona State University, Tempe, AZ, USA.

DOWN SYNDROME EDUCATION INTERNATIONAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Information services

Our information services provide broad access to reliable, evidence-based information and advice to families, professionals and organisations around the world, helping them to provide effective educational support for children with Down syndrome.

During 2023, we continued to offer extensive information online. We also continued to develop further steps in See and Learn language and Reading, See and Learn Speech, See and Learn Memory and See and Learn Numbers.

Training, consulting and advocacy

During 2023, we continued to support online courses offering training and advice to teachers, therapists, assistants and families around the world.

Individual advice services

The charity's subsidiary social enterprise continued to invest in the development of digital support services and resources that will offer more personalised support for individual children, based on each child's individual rates of progress and needs. The subsidiary social enterprise has invested in data collection and analysis systems that will link teaching apps and other online services with new data-driven and evidence-based advice systems. The charity believes that these new services offer a way to deliver higher quality support to substantially more families in more countries more efficiently than traditional books, teaching materials and training services. The subsidiary expects to launch the first of these new services in 2025.

Achievements and performance

Financial review

Throughout 2023, the charity continued to focus on developing new services and resources - largely through its subsidiary social enterprise. Our goal remains to raise and disburse funds for scientific research and other purposes improving education for children with Down syndrome while maintaining minimal fixed overheads. We continue to work towards this goal by delivering a growing range of evidence-based teaching resources, publications and training services on a social enterprise basis.

Charitable income totalled £22,163 (2022: £22,362) and other income totalled £26,400 (2022: £26,400). Expenditure totalled £44,896 (2022: £39,934), leaving net income of £3,667 (2022: £8,828).

During 2023, the charity's social enterprise subsidiary's revenue totalled £245,762 (2022: £242,369) and net operating deficit totalled £6,058 (2022: £6,567 surplus).

The trustees anticipate future reductions in the birth rates of children with Down syndrome in wealthier countries. The likely impact has been factored into the group's strategic planning.

The group is continuing to develop new and updated teaching resources, apps, online courses and books and expects to continue doing so through 2024 and beyond. Meanwhile, fundraising efforts are prioritising raising funds for new research projects.

Reserves policy

The trustees regularly review the free reserves of the charity, which are those unrestricted funds not held in fixed assets, investments, designated for specific purposes or otherwise committed. These reviews encompass the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The trustees consider the primary purpose trading activities of the charity's subsidiary company within these reviews. The latest review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, free reserves equivalent to at least 3 months' expenditure should be accumulated. The charity's free reserves (being unrestricted funds less fixed assets) at 31 December 2023 were £118,805 (2022: £115,138).

Restricted funds

Restricted funds at 31 December 2023 totalled £32,690 (2022: £32,690).

DOWN SYNDROME EDUCATION INTERNATIONAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Investments

Down Syndrome Education International owns the entire issued share capital of Down Syndrome Education Enterprises CIC of 480,000 ordinary shares of £1 each (2022: 480,000 shares of £1). This programme related investment furthers the development and distribution of specialist publications and materials, and the supply of specialist training and consulting services, in support of the charity's primary social purpose.

Going concern

Down Syndrome Education International continues to diversify income sources, grow social enterprise activities and identify opportunities for efficiency improvements. The trustees are satisfied that the right strategies and plans are in place to ensure that the Group will continue to operate for the foreseeable future and that it will continue to maximise impact for its beneficiaries.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Down Syndrome Education International is governed by a Memorandum of Association dated 7 October 1996, as amended on 20 May 2008.

Governance

Overall responsibility for the direction and performance of the charity resides with Board of Trustees. The Trustees meet regularly to review strategy, operational progress and financial performance. Members include individuals with a wide range of applicable skills and experience, many of whom are relatives of people with Down syndrome.

Structure

Down Syndrome Education International (DSEI) is a company limited by guarantee, registered in England, number 03266266, and is a UK registered charity, number 1062823.

Down Syndrome Education Enterprises CIC (DSEE) is a community interest company, registered in England, number 02413145, that is wholly owned by Down Syndrome Education International.

Down Syndrome Education USA (DSEUSA) is a nonprofit organisation, incorporated in California, USA, and exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, EIN 26-2566125. DSEUSA and DSEI share common goals, and collaborate closely under a partnership agreement.

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Paul McLaughlin

Mr Samuel Brenton

Mrs Sandra Redman

Mrs Kay Sammon

Ms Rebecca Smith

Mr Adam Pilling (Appointed 21 June 2023)

Mrs Stephanie Pilling (Appointed 21 June 2023)

Mrs Kelly Trevor (Appointed 21 June 2023)

Recruitment and appointment of new trustees

Trustees are appointed by the existing Board of Trustees. The Board of Trustees recruits new members from among supporters, beneficiaries, service users and other interested persons. The Board aims to maintain a range of skills and experiences from across a variety of industries and professions, and across profit, not-for-profit and public sector organisations.

Operational responsibility

Day-to-day operational responsibility is delegated to the CEO.

DOWN SYNDROME EDUCATION INTERNATIONAL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Induction and training of Trustees

New Trustees receive strategic plans, operational plans and budgets, information leaflets, prior meeting minutes and similar materials. New Trustees are also invited to spend time seeing all the charity activities in action and meeting the staff, and to meet families and professionals who use the charity's services.

Related parties

Down Syndrome Education International owns Down Syndrome Education Enterprises and has the power to appoint Directors.

Professor Sue Buckley OBE has led the research work of the charity since 1986. Mr Frank Buckley is Professor Buckley's son. Frank was appointed a Director of Down Syndrome Education Enterprises CIC in October 1996, and served as the Finance and Operations Director and Company Secretary of both Down Syndrome Education International and Down Syndrome Education Enterprises CIC from April 1997. In September 2007, Frank Buckley was appointed CEO of Down Syndrome Education International. Dr Angela Byrne has been employed by the charity since 1997. Dr Byrne married Frank Buckley in April 2003. Frank Buckley also serves as the President and CEO of Down Syndrome Education USA.

Many of our Trustees are close relatives of young people with Down syndrome. Their families benefited from the charity's services during the year on the same basis, terms and conditions as other families.


Conflict of interest policy

Down Syndrome Education International has a robust Conflict of Interest Policy that applies to all Trustees, Directors and staff of Down Syndrome Education International and its associated companies. The policy is reviewed annually.

Risk management

The Board of Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finances of the charity and are satisfied that systems are in place to manage those risks.

The Trustees' report was approved by the Board of Trustees.


Mr Paul McLaughlin
Trustee
Dated: 23 Sept 2024.

DOWN SYNDROME EDUCATION INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN SYNDROME EDUCATION INTERNATIONAL

I report to the Trustees on my examination of the financial statements of Down Syndrome Education International (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

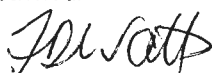
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Julie Watts
James Todd & Co Limited

24 Landport Terrace
Portsmouth
Hampshire
PO1 2RG

Dated: 3 October 2024

DOWN SYNDROME EDUCATION INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	2	20,615	-	20,615	19,363	-	19,363
Other trading activities	3	1,548	-	1,548	2,998	-	2,998
Other income	4	26,400	-	26,400	26,400	-	26,400
Total income		48,563	-	48,563	48,761	-	48,761
Expenditure on:							
Raising funds	5	222	-	222	237	-	237
Charitable activities	6	44,674	-	44,674	39,697	-	39,697
Total expenditure		44,896	-	44,896	39,934	-	39,934
Net income and movement in funds		3,667	-	3,667	8,827	-	8,827
Reconciliation of funds:							
Fund balances at 1 January 2023		215,138	32,690	247,828	206,311	32,690	239,001
Fund balances at 31 December 2023		218,805	32,690	251,495	215,138	32,690	247,828

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DOWN SYNDROME EDUCATION INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Investments	13		100,000		100,000
Current assets					
Debtors	14	179,921		168,796	
Cash at bank and in hand		2,254		9,646	
		182,175		178,442	
Creditors: amounts falling due within one year	16	(30,680)		(30,614)	
Net current assets			151,495		147,828
Total assets less current liabilities			251,495		247,828
Net assets excluding pension liability			251,495		247,828
The funds of the Charity					
Restricted income funds	17		32,690		32,690
Unrestricted funds			218,805		215,138
			251,495		247,828

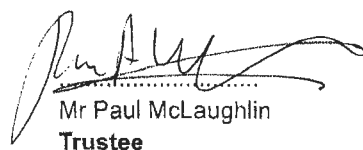
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

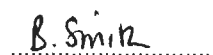
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 Sept 2024.


Mr Paul McLaughlin
Trustee


Ms Rebecca Smith
Trustee

Company registration number 03266266 (England and Wales)

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Down Syndrome Education International is a private company limited by guarantee incorporated in England and Wales. The registered office is 6 Underlay Business Centre, Kirkby Lonsdale, Cumbria, LA6 2DY, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Group accounts have not been prepared on the basis that the group is small.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

Income, including donations, legacies and investment income is recognised in the period in which the organisation is entitled to the receipt and the amount can be measured with reasonable certainty.

Income is deferred only when the organisation has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to expended in the future period.

Voluntary income is received by way of grants, donations and gifts included in full in the Statement of Financial Activities when receivable.

Grants, including grants for the purchase of fixed assets, where entitlement is not conditional on the delivery to a specific performance by the charity, are recognised in full when the charity becomes unconditionally entitled to the grant. Income resources from grants, the receipts or retention of which depends on explicit performance-related criteria, are accounted for as the charity earns the right to consideration by its performance.

Legacies are included when the Charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Trading income is recognised net of value added tax and trade discounts when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, inclusive of any VAT which cannot be recovered.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with research, information dissemination and advisory and education services and include both the direct costs and support costs relating to these activities.

Costs relating to a particular activity are allocated directly. Staff costs are allocated to activities and projects according to the time spent.

Support costs include administrative, accounting and technical support functions and property overheads and have been allocated to activity costs categories on a basis consistent with the use of resources.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Costs are allocated to activities incurred. Costs directly attributable to the expenditure of restricted funds are allocated against those funds directly. Other costs are apportioned on the basis of time spent on activities funded from the restricted funds.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Financial instruments

Debtors

Short term debtors are measured at transaction price (which is usually the retail or invoice price), less any impairment losses for bad and doubtful debts.

Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad or doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Foreign exchange

Transactions denominated in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date.

1.9 Social investments

Social investments are measured at cost less impairment.

1.10 Related party exemption

The charitable company has taken advantage of the exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	7,203	12,599
PR Grants	13,412	6,764
	<u>20,615</u>	<u>19,363</u>

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	1,548	2,998

4 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rents received	26,400	26,400

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Direct cost of events and appeals	222	237
	222	237

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
Direct costs		
Rates and water	1,852	1,793
Property costs	28,332	28,332
Heat, telecoms and IT	6,018	3,967
Minor equipment and software licences	520	623
	<u>36,722</u>	<u>34,715</u>
Share of support and governance costs (see note 7)		
Support	3,104	3,175
Governance	4,848	1,807
	<u>44,674</u>	<u>39,697</u>
Analysis by fund		
Unrestricted funds	<u>44,674</u>	<u>39,697</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Exchange Losses	67	-	67	16	-	16
Insurance	2,059	-	2,059	2,012	-	2,012
Bank charges	405	-	405	465	-	465
Credit card charges	317	-	317	169	-	169
Sundries	256	-	256	513	-	513
Independent examiner fees	-	4,560	4,560	-	1,560	1,560
General governance costs	-	288	288	-	247	247
	<u>3,104</u>	<u>4,848</u>	<u>7,952</u>	<u>3,175</u>	<u>1,807</u>	<u>4,982</u>
Analysed between						
Charitable activities	<u>3,104</u>	<u>4,848</u>	<u>7,952</u>	<u>3,175</u>	<u>1,807</u>	<u>4,982</u>

Governance costs includes payments to the independent examiners of £4,560 (2022- £1,560) for the independent examination fees.

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8	Net movement in funds	2023	2022
		£	£

The net movement in funds is stated after charging/(crediting):

Exchange losses	67	16
Fees payable for the independent examination of the charity's financial statements	4,560	1,560
	<u> </u>	<u> </u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Intangible fixed assets

	Internet Domain Names	Research and Development	Total
	£	£	£
Cost			
At 1 January 2023 and 31 December 2023	1,235	94	1,329
	<u> </u>	<u> </u>	<u> </u>
Amortisation and impairment			
At 1 January 2023 and 31 December 2023	1,235	94	1,329
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2023	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	-	-	-
	<u> </u>	<u> </u>	<u> </u>

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2023	5,315
	<hr/>
At 31 December 2023	5,315
	<hr/>
Depreciation and impairment	
At 1 January 2023	5,315
	<hr/>
At 31 December 2023	5,315
	<hr/>

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Fixed asset investments

		Other investments
Cost or valuation		
At 1 January 2023 & 31 December 2023		100,000
Carrying amount		
At 31 December 2023		100,000
At 31 December 2022		100,000

	Notes	2023 £	2022 £
Other investments comprise:			
Investments in subsidiaries	21	100,000	100,000

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	500	-
Amounts owed by subsidiary undertakings	173,727	161,027
Other debtors	507	2,600
Prepayments and accrued income	5,187	5,169
	179,921	168,796

15 Loans and overdrafts

	2023 £	2022 £
Bank overdrafts	32	20
Payable within one year	32	20

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank overdrafts	15	32	20
Trade creditors		2,656	3,524
Other creditors		21,932	21,910
Accruals and deferred income		6,060	5,160
		<u>30,680</u>	<u>30,614</u>

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		Movement in funds	
	Balance at 1 January 2022	Incoming resources	Balance at 1 January 2023	Incoming resources	Balance at 31 December 2023
	£	£	£	£	£
Sue Buckley Research Fund	5,487	-	5,487	-	5,487
See and Learn materials	50	-	50	-	50
See and Learn numbers (Big Lottery Fund)	10,215	-	10,215	-	10,215
Research Fund - General	166	-	166	-	166
Speech and language intervention	16,772	-	16,772	-	16,772
	<u>32,690</u>	<u>-</u>	<u>32,690</u>	<u>-</u>	<u>32,690</u>

Sue Buckley Research Fund

A fund dedicated to research advancing our understanding of effective approaches to improve education outcomes for children with Down Syndrome.

Internet Dissemination and Services

Funds for developing online information dissemination services.

Video Production - Reading

Fund for developing an instructional video on teaching reading to children with Down Syndrome.

Reading and language intervention Texas pilot

Funds for a project trialing a reading and language intervention.

See and Learn materials

Funds for the development of materials and software to support and promote effective, targeted early language, speech, number and memory interventions.

See and Learn numbers (BIG Lottery Fund)

A Fund dedicated to developing specialist, evidence-based teaching methods, materials and apps designed to improve early number skills for children with Down Syndrome.

Research Fund - General

Funds for scientific research investigating the development of speech and language skills for children with Down Syndrome.

Speech and language intervention

Funds to evaluate interventions designed to improve speech and language outcomes for children with Down Syndrome.

DOWN SYNDROME EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	215,138	48,563	(44,896)	218,805
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	206,311	48,761	(39,934)	215,138
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Investments	100,000	-	100,000
Current assets/(liabilities)	118,805	32,690	151,495
	<u>218,805</u>	<u>32,690</u>	<u>251,495</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Investments	100,000	-	100,000
Current assets/(liabilities)	115,138	32,690	147,828
	<u>215,138</u>	<u>32,690</u>	<u>247,828</u>
	<u> </u>	<u> </u>	<u> </u>

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).