

DOWN SYNDROME INTERNATIONAL (DSi)



REPORT OF TRUSTEES (AND DIRECTORS) AND FINANCIAL STATEMENTS

for the period from 1 April 2022 to 31 March 2023

Reference and administrative information

Company number	04327941
Country of incorporation	United Kingdom
Charity number	1091843
Country of registration	England and Wales

Registered Office

Down Syndrome International
Langdon Down Centre
2A Langdon Park
Teddington
Middlesex
TW11 9PS
United Kingdom

Operational Address

Down Syndrome International
7/9 Chapel Street
Exmouth
Devon
EX8 1HR
United Kingdom

Trustees

The trustees are the members of the DSi board.

They are also the company directors.

The trustees who served during this year were:

B Snedden	(President)
R Faragher	(Vice President)
JP Clarke	(Treasurer)
V dos Santos	
P Robertson	
C Boys	
J Tang	
A L Arellano	
D Warkcup	

Principal Staff

A Boys (Executive Director)
 (Company Secretary)

Principal Bankers

HSBC
16 King Street
Covent Garden
London
WC2E 8JF

Solicitors

Russell Cooke
2 Putney Hill
London
SW15 6AB

Introduction

In this document, the trustees of DSi are sharing a report and financial statements for the year ending 31 March 2023.

These statements cover the last 12 months, starting from 1 April 2022.

The information in the “Reference and administrative information” section above, is part of this report.

These financial statements follow:

- the rules required by the law (known as statutory requirements).
- the rules of DSi (our articles of association).
- a set of recommended accounting rules for charities (the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP FRS 102).

For a list of our member organisations, please refer to Annex 1.

Because our organisation earned more than £25,000 in the year ending 31 March 2023, we had to get an independent examination of our financial statements.

Objectives and activities

Charity objects

DSi has charity “objects” which are written in our official document (our articles of association). The objects are:

- To promote and protect the physical and mental health of those with Down syndrome through the provision of support and resources to people with Down syndrome, their families and carers, and the professionals who work with them with specific focus on developing countries.
- To undertake any other charitable activities in connection with Down syndrome and other learning disabilities as the trustees shall determine.

These objects tell the Charity Commission of England and Wales what we are trying to achieve and what kinds of activities we do.

The Charity Commission are appointed by the UK government to check we are doing work charities should do and that we are doing it in the right way.

Our purpose, vision, activities and strategy

DSi’s purpose is to improve quality of life for people with Down syndrome worldwide and promote their human rights.

We have a long-term vision of people with Down syndrome living healthy and meaningful lives in the community.

DSi leads an international network of member organisations carrying out activities, providing support, advice, information, training, and representation for the global Down syndrome community.

These activities are part of a plan (known as our strategy) which helps us to deliver goals we set for ourselves, which then contribute to our vision.

We are currently working on a new plan (strategy) which will be published in October 2023.

We always make sure we follow guidelines from the Charity Commission (on public benefit) when making any plans and decisions.

How our activities help people (how we deliver public benefit)

Our work is all about helping people with Down syndrome to have opportunities to live better lives. We speak up for their human rights so that they will have these opportunities.

We work with our network of member organisations to represent people with Down syndrome and their families, making sure that it is people with Down syndrome themselves who can speak up.

This report describes what we have achieved this year to help people. All our activities deliver public benefit and happen for the purpose DSi was set up.

Who uses and benefits from our services?

DSi is a worldwide organisation with member organisations from 121 countries. We are an international organisation of persons with disabilities (OPD).

We work on national, regional, and global projects to improve the lives and the human rights of people with Down syndrome.

There are about 7 million people with Down syndrome worldwide. Since we opened our international office in 2009, we have seen a big increase in demand for our services.

We review our strategy and activities every year. This report looks at what we have achieved and how our work has helped the people we aim to support. It also helps us make sure we stay focused on our purpose and our goals.

Achievements and performance

The work we do is based on 3 approaches:

1. Policy and practice, information, support and advice

- We play a leading role globally working on new policies, documents and other published information about issues that affect people with Down syndrome.
- We work with our member organisations and partners to make sure accurate information is available.
- We give advice and help to member organisations and others when they need it.

2. Network development and training

- We make our member organisation network stronger by involving member organisations in all our work and improving communication.
- We develop and support networks, alliances and advocacy groups among our member organisations.
- We provided training to help our member organisations and those who represent them.

3. Advocacy and campaigning

- We run worldwide campaigns and events.
- We support local, regional and global activities that fight for the rights of people with Down syndrome.
- We take part in international meetings on disability and human rights to represent the global Down syndrome community.



Most of this work will involve one or more of these issues that affect a lot of people with Down syndrome:

- **the right to an education**
- **the right to work**
- **the right to health**
- **being included in important decision making**

The next part of this report will summarise all of our activities from April 2022 to March 2023.

The report is split into projects that fit within the 3 approaches on the previous page.

Many of these projects provide examples of work on the issues listed above.

1. Policy and practice, information, support and advice

Launch of the Listen Include Respect guidelines

In June 2022 we launched the Listen Include Respect guidelines.

These are guidelines for organisations on how to include people with intellectual disabilities. We developed them with Inclusion International (II).

We launched the guidelines at the Conference of State Parties (COSP) in New York. This is a conference about the UN Convention on the Rights of Persons with Disabilities (CRPD).

Self-advocates working on this project with DSI and II explained how the guidelines were created and how they can be used by giving practical examples.

This project was funded partly by International Disability Alliance (IDA), SightSavers and II.



World Down Syndrome Congress (WDSC)

We have been working with Down Syndrome Australia to help plan the next World Down Syndrome Congress, in Brisbane 2024.

The Congress is an event where people and organisations come together to share experiences and best practices.

The Congress happens every few years and we support them to make sure it goes well.



Review of heart conditions in people with Down syndrome

In January 2023, our review on understanding heart conditions in people with Down syndrome was published in the Circulation medical journal.

Heart conditions that require operations or treatment are very common in people with Down syndrome. But the quality of care people get is not always good.

We worked with a team of heart experts from around the world to write the review.

The team looked carefully at research that has taken place. They also asked DSi and our member organisations what we think.

The team then wrote the review that gives great advice to all heart doctors and other health professionals. The review talks about the conditions to look out for and what can be done to provide good care.

This review will improve medical care around the world for people with Down syndrome who have heart conditions.

This project was funded by Janssen.



Working as a member of the International Disability Alliance

We continued our work as a full member of the International Disability Alliance (IDA). IDA and its members work together as a global alliance representing persons with disabilities from around the world.

We advocate for disability rights at the United Nations and in international development work.

Within IDA we make sure the voices of people with Down syndrome and their families are heard and push for inclusive projects and programmes.

Providing resources and information on Down syndrome

One important job of DSi is to make sure people with Down syndrome and their families have the information they need to help with challenges.

People with Down syndrome can have problems with getting good healthcare, doing well in school, getting a job and in other areas of life. The COVID-19 pandemic made many challenges even harder.

We work every year to provide information and support and show people where help is available from our member organisations and others in countries around the world.

This project is partly funded by National Lottery Community Fund.

2. Network development and training

Lessons learned workshop in Rwanda

In November 2022 we organised a 4-day workshop in Kigali, Rwanda, with our member organisations from Kenya, Nigeria, Rwanda and Uganda.

This workshop happened at the end of our 2020 to 2023 employment advocacy project, in partnership with IDA. The project was funded by the Norwegian Agency for Development Cooperation (NORAD).



16 people, including 4 self-advocates with Down syndrome, came to the workshop.

The workshop helped our member organisations plan future employment advocacy. It also helped us see what went well in the project and areas we can improve on next time.

Inclusive employment reports

We supported our member organisations in Kenya, Nigeria, Rwanda and Uganda to write research reports on inclusive employment.

They spoke to people with intellectual disabilities, family members, employers and others about barriers and good practices in employment.

The reports were published in December 2022 and translated into local languages: Kinyarwanda, Luganda, Nigerian Pidgin and Swahili. Member organisations also ran webinars to share their findings.

This was part of our 2020 to 2023 employment advocacy project, in partnership with IDA and funded by NORAD.

Turkey visit



We visited Down Türkiye, our member in Turkey.

We visited the office and a school with the Down Türkiye team and self-advocates.

We also met with leaders of Down Türkiye. We asked them how they are doing as an organisation and how DSI can provide more help to continue the great work they are doing.

Rwanda fundraising support

We worked with the Rwanda Down Syndrome Organisation to help them get better at raising money. This is so they can carry on their important work supporting people with Down syndrome in Rwanda.

We helped them to review their fundraising and plan how to raise the money they need in the future.

This project was funded by The Southall Trust.



Preparation for UK Listen Include Respect project

In January 2023 we began preparing for our new UK Listen Include Respect project.

In this project we will work with the Down's Syndrome Association to train self-advocates with Down syndrome to become consultants on inclusive organisations.

We consulted with our Listen Include Respect working group and created a work plan for the project. We also started looking at training materials and plans for how to recruit the right people to work on the project.

This project is funded by the Down's Syndrome Association.

Ambassadors work

We have a committee of people with Down syndrome called the DSi ambassadors. They represent the DSi member organisations in their countries.



There are currently ambassadors from 19 countries.

We meet monthly with the ambassadors to discuss important topics and work on projects.

Some examples from this year included:

- Doing research about self-advocacy in their countries.
- Helping us create a plan for future self-advocacy work.
- Creating and running a new training on good support for people with intellectual disabilities.
- Running a self-advocacy workshop for a conference in South Africa.

Ambassadors in programme strategy working group

In August 2022, DSi ambassadors Stuart Campbell from Scotland and Janet Charchuk from Canada joined our programme strategy working group.

This is a working group of the DSi board that meets on Zoom every 3 months. The group discusses work we are doing and plans for the future. The group then gives advice and recommends things to the DSi board.

Stuart and Janet have been active and made valuable contributions in every meeting. They have helped us to understand how to make all of our governance more accessible.

We will be using what we have learned to improve all our governance processes, including our board meetings and working with our network.

Inclusive organisation review and action plan

This year the DSi staff team conducted a review of how inclusive DSi is.

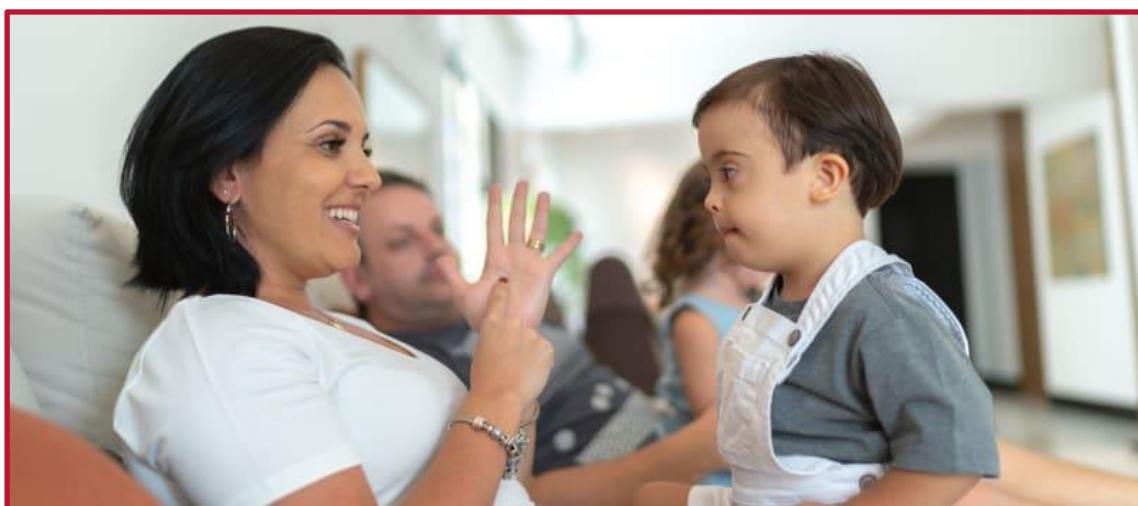
We looked at all areas of the organisation and discussed where we are now and where we want to be. We used these conversations to make an action plan.

This action plan lists everything we want to do to be more inclusive.

All departments within DSi are taking clear steps towards being more inclusive. We are reviewing this plan regularly.

This project is part of our work to support organisations to become more inclusive. We made a process for organisations to check how inclusive they are and make a plan to improve. We then tested this on ourselves.

We are using the Listen Include Respect guidelines (see page 8) to take action. Of course, we hope that other organisations will do the same, especially our member organisations.



Making a new strategy for the DSi network

This year we made a lot of progress with our new strategy for DSi. This is a plan for how our network will work together to make the world better.

Our staff, board of trustees, ambassadors and member organisations have all been working on this new Strategy.

We prepared to make a new strategy by:

- looking at other organisations' strategies and reviewing our activities.
- looking at why people with Down syndrome are excluded in society and what can make this better.

We wrote updated statements of who we are and our purpose. We also created principles that we must follow in all our work.

Then we created long-term goals for the DSi network and looked at how best to achieve them.

We will publish the strategy in an accessible format in October 2023.

3. Advocacy and campaigning

Africa employment advocacy

This year we supported member organisations in Kenya, Nigeria, Rwanda and Uganda with employment advocacy.



They worked with their self-advocacy groups to speak up for inclusive employment in their countries.

Self-advocates spoke to lots of organisations and government officials, and one even went on a TV talk show.

This was part of our 2020 to 2023 employment advocacy project, in partnership with IDA. The project was funded by the Norwegian Agency for Development Cooperation (NORAD).

Uganda visit

In May 2022 we visited Uganda and ran a workshop about employment advocacy with self-advocates.



We had previously supported our members in Uganda to start a self-advocacy group for people with Down syndrome and intellectual disabilities.

In this workshop self-advocates shared their experiences of work and the challenges they have faced. They also talked about their rights to employment.

This was part of our 2020 to 2023 employment advocacy project, in partnership with IDA and funded by NORAD.

UK inclusive education research and advocacy project

This year we completed our inclusive education project in the UK.

We did lots of research about how inclusive the UK education system is. We also advocated for it to be more inclusive. Project activities included:

- Talking to students, families, teachers and other people involved in the education system.
- Publishing a weekly education blog series, with over 25 blogs going out to an education mailing list of over 1000 people.
- Developing a collection of written and video education resources.
- Running 2 webinars with over 400 people attending.

We worked with our member organisations in the UK, Down's Syndrome Association and Down's Syndrome Scotland. This project was funded by Down's Syndrome Association.

Listen Include Respect advocacy

We did lots of advocacy work to push for organisations to use the Listen Include Respect guidelines. Some examples include:

- Presenting to organisations at the Conference of State Parties (COSP) in New York. This is a conference about the UN Convention on the Rights of Persons with Disabilities (CRPD).
- Online presentations to lots of different international organisations.

- Running a stakeholder group for international organisations using the guidelines.

We want organisations to follow the guidelines, so they are more inclusive of people with intellectual disabilities.

World Down Syndrome Day 2023

On the 21st of March every year, we bring the global Down syndrome community together for World Down Syndrome Day (WDSD).

The theme for 2023 was “With Us Not For Us”. This was decided by consultations with our member organisations and ambassadors.



This was the first year since the COVID-19 pandemic that we could have in-person events at the United Nations in New York and Geneva:

- New York – World Down Syndrome Conference – about legal capacity, supported decision making and easy-to-understand communication.

- Geneva – side event to the Committee on the Rights of Persons with Disabilities – about easy-to-understand communication.

People with Down syndrome were involved in planning and speaking at the events. We had a diverse range of speakers from around the world.

We stayed on in New York to meet with UN agencies about the Listen Include Respect guidelines.

We also run the WDSO website and the WDSO social media pages. This provides online places where anyone around the world can go to learn more about the day and see how they can take part.

We run the Lots of Socks campaign too. We ask people worldwide to wear interesting socks on 21st March, to get people talking about WDSO.

Overall WDSO goes from strength to strength, bringing in people from the Down syndrome and disability community, but also the general public.

Zero Conference

This year, we attended the Zero Conference at the UN Office in Vienna, Austria.



Robin from the programme team attended with Bethan Kendrick, a self-advocate from the Down's Syndrome Association (UK).

They talked about the Listen Include Respect guidelines and the importance of easy-to-understand communication.

Kami – virtual influencer

In 2022 we helped create Kami, the first virtual influencer with Down syndrome. Kami was made using the portraits of over 100 women with Down syndrome from around the world.

The aim of Kami is to push for digital spaces to be more inclusive.

Kami was created together with creative agency Forsman & Bodenfors (F&B) and global digital modelling agency The Diigitals.



Other international advocacy work

We did lots of other advocacy work throughout the year, including:

- On a Resolution by the UN General Assembly about easy-to-understand communication.

- Working with Virtus to campaign for a new impairment category in the Paralympics, so that athletes with Down syndrome can take part.
- On the World Health Organization's new health equity report.
- Working with the UK Foreign, Commonwealth & Development Office on its new guidance for engaging with organisations of persons with disabilities.
- On US AID's update to its LGBT policy.
- On the International Fund for Agricultural Development's new disability policy.
- As part of a Technical Advisory Group on Negative Stereotyping & Livelihoods, part of the Disability Inclusive Livelihoods programme.



Raising funds

To keep DSi running well and helping those who need us, we need money.

We have 2 types of income:

- **Restricted income** – this is money we receive that we have to spend on projects. We agree detailed budgets with the organisations who provide this money.
- **Unrestricted income** – this is money we receive that we can spend on anything, as long as it is for DSi. So, we can spend this on projects if we need to. But we can also spend it on other things that help keep DSi running. Or we can save it (as reserves) to keep DSi financially stable.

Restricted income - April 22 to March 23

This year restricted income went down.

We did already have some of the money in the bank that we needed to do projects this year. Also, some of our projects ended this year, so we did not receive any money to use for next year.

But the money we received this year for projects did not include enough to cover what it costs us to pay staff to manage the projects. So, we had to use some of our unrestricted income for this.

To meet the growing demand for our work, we need to find more money for projects. This will pay for us to do projects, including paying staff to manage them.

We are carefully planning how we can find more money in our financial and fundraising strategies.

Unrestricted income - April 22 to March 23

This year unrestricted income also went down.

The main reason for this was that a 2-year funding agreement with an organisation came to an end.

Other than this, we achieved similar levels of unrestricted income from things like donations from people and companies, donations from trusts and foundations and sales of merchandise.

We are confident that these things will continue to deliver income in future years.

As mentioned in the previous section, currently we need to raise lots of unrestricted funds to pay for our projects.

If we can find new restricted funding for projects, this will make unrestricted money available to spend on other important things we need to do.

Importantly this will also help us to save some money as reserves, to keep DSi financially stable.



Financial review

Income

In the 12 months starting from 1 April 2022 (2022-23), DSi's total income was £316,812. This was a lot less than in the 12 months from 1 April 2021 (2021-22), when it was £413,569.

Restricted income went down a lot in 2022-23 compared to 2021-22.

We already had some of the money in the bank that we needed to do projects this year. Also, some of our projects ended this year, so we did not receive any money to use for next year.

But overall, we did not receive as much income for projects as we hoped to.

We received money from Norwegian Agency for Development Cooperation to complete our employment advocacy project in Africa.

We also received money from International Disability Alliance (IDA) to contribute to paying our project staff.

We received money from SightSavers to work with Inclusion International on our Listen Include Respect Guidelines.

We also received money from our member organisation the Down's Syndrome Association (DSA) to deliver training on inclusive participation.

Unrestricted income in 2022-23 also went down compared to 2021-22.

This was due to a 2-year funding agreement with a charitable trust ending.

But we did achieve similar levels to last year of unrestricted income from things like donations from people and companies, small donations from trusts and foundations and sales of merchandise.

Expenditure (costs)

In the 12 months starting from 1 April 2022 (2022-23), DSi's total costs were £402,758. This was more than in the 12 months from 1 April 2021 (2021-22), when it was £359,482.

Part of this extra cost happened because we spent more money we had received for projects in this year, compared to last year.

Another key reason for this is that we made a decision to increase staff salaries to a more fair level compared to others in the charity sector.

Other costs remained at similar levels to previous years.

Overall

When we subtract our costs from our income, we achieve an overall financial position for the year. This might be a surplus (if we had more income than costs) or a deficit (if we had more costs than income).

In the 12 months starting from 1 April 2022 (2022-23), DSi had a deficit of £85,946. This compares to the 12 months from 1 April 2021 (2021-22), when we had a surplus of £54,087.

We also have some money saved (total funds) that we carry over from previous years. We carried over £111,489 from 2021-22.

When we subtract this year's deficit from total funds we carried over from last year, this leaves us with total funds on 31 March 2023 of £25,543.

Some of last year's total funds carried over were restricted and we spent all of this. So, the total funds of £25,543 we have is all unrestricted.

We have a policy (reserves policy) which requires DSi to keep a certain amount of unrestricted funds saved (called "free reserves"). At the end of this year, we have a lot less free reserves than we should have.

So, after this year, we really need to manage our finances carefully and we need very good financial and fundraising strategies to help us become more financially stable.

Reserves policy and going concern

We have a policy (reserves policy) which requires DSi to keep a certain amount of unrestricted funds saved (called “free reserves”).

The policy says that we should keep between 3 and 6 months of our annual costs in reserve.

Based on our 2022-23 costs (£402,758), 3 months reserves would be £100,690 and 6 months would be £201,379.

At this level the trustees agree that if our income dropped suddenly, we would still be able to continue doing our work.

The trustees also agree that if income did drop suddenly, we would think very carefully about how to replace that income or reduce our costs.

Our free reserves for 2022-23 are £25,543. This means we have less than 1-month costs in reserve, compared to the minimum of 3 months required by our policy.

We do have something in our accounts called gifts in kind. This is where people or organisations provide us with free things, but because those things have a value, we include them both as income and costs. We would still be able to do our work without these things.

This year the gifts in kind were £46,978. This makes DSi’s costs look a bit bigger than they really are. If you take this out of our costs, this shows we have about 1-month costs in reserve. But this is still a lot less than the 3 months minimum required.

DSi also has an overdraft agreement with creditor the Down’s Syndrome Association (DSA). DSA pays staff for DSi and DSi repays DSA every quarter. DSA allows an overdraft facility to DSi, up to a maximum of £35,000, to help DSi if we cannot repay DSA when it asks for the quarterly repayment.

Risk Management

We look carefully at risks to DSi. We have a policy for risk and also a risk management plan.

We decide which risks are most important and we take any action we can to reduce the risks that could have a negative impact on DSi. Some of the most important risk areas are:

Funding: We don't have money saved (reserves). A sudden loss of funding could mean we run out money and have to stop what we do. So, we focus on trying to get new funding and long-term funding from different people and organisations.

Leadership: It is important we have good leaders to take us forward and keep everyone at DSi happy. Our leaders will change as time passes. We need to make sure when that happens, our new leaders will be just as good. So, we plan for what will happen when leadership changes.

Staff: It is important that our staff feel happy to work for us and believe that they are important to DSi's success. So, we treat them well, we ask them how they are doing, we ask them what they think about DSi and we listen to what they tell us.

Project activities: We need to do our project work well. We need to do what we say we will do. Our projects need to be completed on time and at the same cost we agreed. We also need to make a big impact. So, we make sure we check how we are doing, we ask others how we are doing and we always try to do things better.

Operational systems: We have a small staff team and we have a lot of different things we need to do to keep DSi running well and following the law. So, we use software and we have systems to help us do all of these things in the right way, as quickly and as cheaply as we can.

Reputation: It is really important that everyone we work with believes DSi is a good organisation and trusts us. So, we make sure all of our work is relevant to people and makes an impact. We also make sure we are run really well. We listen to what people tell us and we always try to make good decisions.

Plans for the future

Activities we have planned for next year starting 1 April 2023 include:

Policy and practice, information, support and advice

- In August 2023 we will be launching our new World Down Syndrome Awards. These are awards aimed at sharing projects, achievements or practices that make the lives of people with Down syndrome better.
- Next year we will be just 1 year away from the World Down Syndrome Congress in Brisbane, Australia. We will be supporting Down Syndrome Australia to get things ready. We will be looking for speakers and we hope people will sign up to come.
- We will work with a number of large international organisations to help them become more inclusive, using the Listen Include Respect guidelines.

Network development and training

- Using funding from The Clare Milne Trust, we will employ a person with Down syndrome to join the DSi team, in our office in Exmouth.
- The DSi board of trustees will appoint a person with Down syndrome to join the board. This will be the first time a person with Down syndrome has been on the board.
- We will support the Down's Syndrome Association to launch a new campaign to promote inclusive education in the UK.
- We will create a clear description of the DSi ambassador and the support person roles. This will be used to recruit new ambassadors.

- We will publish our new 10-year strategy in October 2023.
- We will be do some research with member organisations to understand how they are working on human rights and advocacy.
- The ambassadors will continue to work with and influence the work of DSi.
- We will launch a UK Listen Include Respect project, to train self-advocates with Down syndrome to become consultants on inclusive organisations.

Advocacy and campaigning

- In June 2023 we will attend the Conference of State Parties (COSP). We will support people with Down syndrome to speak up about the right to easy-to-understand communication.
- We will attend the International Congress and Convention Association (ICCA) Middle East Summit, to talk about inclusive conferences.
- We will organise activities for World Down Syndrome Day 2024. This will include deciding on a theme and an advocacy campaign, organising our UN conferences in New York and Geneva, running the website and social media pages and running the Lots of Socks awareness campaign.
- We will continue our international advocacy work to speak up for the rights of people with Down syndrome.

Raising funds

- We will try to find more funds for our projects from different types of organisations who make project grants. So that we do not have to use money we want to keep in reserves.
- We will try to increase funds we get from donations, events and sales so that we can save more and improve our reserves position.
- We will look for new ways to raise money and grow our organisation. But make we are financially safe so we can keep doing what we do.



Structure, governance, and management

DSi is a company (a charitable company limited by guarantee) and is also a registered charity.

We became a company on 23 November 2001 and we became a charity on 1 May 2002.

DSi was started by a legal document called our Articles of Association.

This document has information about what our purpose is, what we need to do and what we cannot do.

We also have a Code of Governance. This guidance document helps our trustees know what their responsibilities are and how we all need to behave.

The Code of Governance also has a guide on how trustees come on to the board and how they leave the board.

All of the trustees are volunteers and receive no benefits from DSi.

Any expenses trustees reclaim from the charity are very small and can be seen in note 7 of the accounts.



Members and trustees

Charity members and other members

Our legal document (Articles of Association) says that we have members (who we can call the “charity members”) who have a vote at all important meetings, like the annual general meeting.

The charity members are all individual people and they are different from our member organisations.

The charity members are also the trustees. When you become a trustee of DSi you also become a charity member. When you are no longer a trustee, you are no longer a charity member.

We are also able to have other types of members, but our legal document is clear that these members are not charity members and so they do not have a vote at important meetings.

We have 2 other types of members at the moment:

- Representative members – for organisations only.
- Affiliate members – for organisations only.

Appointment of trustees

The board of trustees manages the business of the charity.

We currently have 9 trustees.

All trustees are elected by the charity members and we can have between 5 and 21 trustees.

Each time we have an annual general meeting (AGM), one third of the trustees must retire. To make it fair this happens on a rotation system. So, each trustee gets 3 years before they retire.

When trustees retire, they have the option to seek re-election. If they do this, then the other trustees decide by vote if they will re-elect each person.

The trustees can also vote to bring in new trustees at other times of year for a specific reason. If they do this, the new trustee will be in their post until the next AGM. Then they can seek re-election alongside the other trustees who are retiring.

Recruitment of trustees

A policy on how to recruit trustees can be found in our Code of Governance.

The trustees must be open and honest in any search for new people.

Trustees must be aware of the legal rules on who can and cannot be a trustee.

Trustees should consider whether any candidates might have “conflicts of interest”. This is something that might make a trustee act in a certain way that is not in the best interests of DSi.

The trustees should look for people with the right skills to join, especially if there are skills that the current board does not have. But this is not the only thing to consider.

As a priority, we should ask our representative member organisations first if they have candidates to consider. Then we should ask our affiliate member organisations. After this we can look wider.

The trustees need to make sure that:

- 55% of the board are people with Down syndrome or family members.
- There is a maximum of 2 people from any country.
- There is at least 1 person from Europe, North America, South America, Africa, Asia and Australia (continent).

- At least 25% of the board are from “developing economies” (defined by International Monetary Fund’s World Economic Outlook Report, April 2015).

Induction of new trustees

All trustees must understand the charity’s purpose and aims and their duties and responsibilities.

They are then able to explain this to new trustees.

The trustees must make sure that they, rather than staff, have overall responsibility for inducing new trustees.

The board should provide all new trustees with induction material, such as governing documents, annual reports, meeting minutes, strategy and management documents.

This allows new trustees to understand their charitable purposes, financial position and current issues.



Related parties and connected organisations

DSi works with many Down syndrome, disability and international development organisations worldwide.

We have a close working relationship with the Down's Syndrome Association (DSA) in United Kingdom. We share a registered office with DSA in Teddington. We also share some resources and we have a funding agreement.

We receive membership organisation fees and we work on projects with many member organisations throughout the world. See Annex 1 for a list of our member organisations.

At the regional level, we support the work of European Down Syndrome Association, African Down Syndrome Network, Federación Iberoamericana de Síndrome de Down (Latin America) and Asia Pacific Down Syndrome Federation.

DSi is in special consultative status with the Economic and Social Council of the United Nations (UN).

DSi is a member of International Disability Alliance (IDA)

We also work with Inclusion International on projects.

Remuneration (pay) policy

We pay our staff fairly to get the best people for the job while using our money wisely.

We decide on what to pay people by looking at what other people in similar charity roles get (on average) and we set our salaries at the same level.

All DSi staff get a pay rise every year based on changes to the cost of living where they live. In the UK (where most of our staff live) this is normally a 3% increase.

DSi will go ahead with these pay rises unless we cannot for financial reasons.

Any changes to this method of giving pay rises must be agreed by the trustees.

Some staff may get a higher pay rise if there are reasons for it. This must be agreed by the trustees.

Pay rises start from the start of the financial year, which is 1 April.

The trustees look at how well the executive director is doing and decide what to pay that person specifically each year.

They will look at how the executive director is doing based on performance targets they have set for the person. They will also think about what they need to pay to keep the best person for the job.

Fundraising

We make sure all the fundraising we do follows the rules and regulations charities must follow.

We always talk to our supporters in a fair and honest way.

We protect people who support us by keeping their information secure. We do not put pressure on people to give us money. We ask people if we can contact them.

We do all of our own fundraising. No one has ever complained about us.

The trustees reviewing fundraising activities regularly.



Statement of responsibilities of the trustees

The trustees (who are also the company directors of DSi) are responsible for writing this trustees' annual report and the financial statements.

The trustees make sure we have followed the law and accounting standards in the UK (United Kingdom Generally Accepted Accounting Practice) when writing this report.

Company law requires the trustees to write financial statements for each financial year which:

- give a true and fair view of DSi's financial position.
- provide details of the money coming in and how that money was spent, over the year (accounting period).

When writing this report, the trustees have to:

- choose good accounting methods and use them in all of the report.
- use the methods in the charity accounting standards (SORP).
- make sensible decisions.
- say whether we have used UK accounting standards and give details where we have not.
- write the financial statements based on the idea that DSi will continue to operate, unless we are not going to.

The trustees have to keep good accounting records that:

- can show accurately our financial position at any time.
- can show we comply with the Companies Act 2006.

The trustees must also keep the financial assets of DSi safe. So, they must try to prevent financial crimes like fraud and other bad behaviour.

To the best of the trustees' knowledge:

- there is no audit information that our auditor does not know about.
- we have taken all steps we need to make sure we know about all audit information and the auditor does too.

The trustees are responsible for keeping all company and financial information on our website up to date and true.

Laws in the United Kingdom on financial statements might be different to laws in other countries.

Members of the charity (charity members) guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

The total number of such guarantees on 31 March 2023 was 9 (2022: 9).

The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

DSi as a company has taken advantage of the small companies' exemption in preparing the report above.

The following person was appointed to carry out an independent examination of these accounts:

Mr Luke Burns
Fellow Member of the Association of Chartered Certified Accountants (ACCA)
65 Bulmershe Road, Reading, RG1 5RH, UK.

Trustee approval

The trustees' annual report has been approved by the trustees on 24 October 2023 and signed on their behalf by:



Bridget Snedden
President
Board of Trustees



Section A

Independent Examiner's Report

Report to the trustees	Down Syndrome International		
On accounts for the year ended	31 March 2023	Charity no (if any)	1091843
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA).

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:

Date:

06/10/2023

Name:

Mr Luke Burns

Relevant professional
qualification(s) or body
(if any):

Fellow of the Association of Chartered Certified Accountants (ACCA)

Address:

1 Century Drive

Reading
RG7 1PE

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No material matters have come to my attention during the examination.

Annex 1: Member organisations

Member organisations in Africa

Botswana

Representative Organisation

Down's Syndrome Association of Botswana

Cameroon

Representative Organisation

Aidrikings Foundation

Congo

Affiliate Organisation

Lenire Asbl

Eritrea

Affiliate Organisation

National Association of Intellectual/Developmental Disability in Eritrea (NAIDDE)

Ethiopia

Affiliate Organisation

Ethiopian National Association on Intellectual Disabilities

Ghana

Representative Organisation

Robb Foundation

Affiliate Organisation

Inclusion Ghana

Kenya

Representative Organisation

Down Syndrome Society of Kenya

Liberia

Affiliate Organisation

My Heart's Appeal Inc

Libya

Representative Organisation

Libyan Down Syndrome Association

Madagascar

Representative Organisation

Down Syndrome Madagascar

Mauritius

Representative Organisation

Down Syndrome Association

Mauritius

Morocco

Representative Organisation

Association Marocaine de Soutien et d'Aide aux Personnes

Trisomiques (AMSAT)

Nigeria

Representative Organisation

Down Syndrome Foundation Nigeria

Affiliate Organisations

Larger Than I Developmental Foundation

Moyinoluwa Rainbow Foundation

Rwanda

Representative Organisation

Rwanda Down Syndrome Organisation (RDSO)

South Africa

Representative Organisation

Down Syndrome South Africa

Tanzania

Representative Organisation

Pearl of People with Down Syndrome Foundation

Affiliate Organisation

Elimisha

Morogoro Saving the Poor Organization

Togo

Representative Organisation

APAPE - Down Syndrome Togo

Tunisia

Affiliate Organisation

AMED (Association Mon Enfant Est Different)

Uganda

Representative Organisation

The Uganda Down Syndrome Association (TUDSA)

Affiliate Organisation

Inclusion Uganda

Angel's Center for Children with Special Needs

EmbraceKulture

Rowan's Down Syndrome Awareness Centre

Zimbabwe

Representative Organisation

Zimbabwe Down Syndrome Association

Member organisations in Asia Pacific

Australia

Representative Organisation

Down Syndrome Australia

Affiliate Organisation

e.motion 21

Bangladesh

Representative Organisation

Down Syndrome Society of Bangladesh

Affiliate Organisation

Bangladesh Down Syndrome Association

Bhutan

Affiliate Organisation

Ability Bhutan Society

China

Representative Organisation

Macau Down Syndrome Association

Affiliate Organisation

Shanghai Hope Star Public Welfare Development Center

Hong Kong, S.A.R, China

Representative Organisation

Hong Kong Down Syndrome Association

India

Representative Organisation

Down Syndrome Federation of India

Affiliate Organisation

ALAN T21 Welfare Trust

Indonesia

Representative Organisation

Indonesia Down Syndrome Care Foundation (YAPESDI)

Affiliate Organisation

Ikatan Sindroma Down Indonesia (ISDI)

Japan

Representative Organisation

Japan Down Syndrome Society (JDS)

Affiliate Organisation

DSIJ

Malaysia

Affiliate Organisation

Kiwanis Down Syndrome Foundation

Maldives

Representative Organisation

Beautiful Eyes Down Syndrome Association

Mongolia

Representative Organisation

Down Syndrome Association Mongolia (DSAM)

Myanmar

Representative Organisation

Myanmar Down Syndrome Association

Nepal

Representative Organisation

Down's Syndrome Association of Nepal (DSAN)

Down Syndrome Society Nepal

New Zealand

Representative Organisation

New Zealand Down Syndrome Association

Pakistan

Representative Organisation

Karachi Down Syndrome Program

Pakistan Down Syndrome Association (PDSA)

Philippines

Affiliate Organisation

Down Syndrome Association of the Philippines, Inc.

Singapore

Representative Organisation

Down Syndrome Association Singapore

South Korea

Representative Organisation

Korea Down Syndrome Society

Sri Lanka

Representative Organisation

Jinendhi Resource Centre for Down Syndrome

Affiliate Organisation

Jinendhi Resource Centre for Down Syndrome

Kosala Dullewa Foundation for Children with Special Needs

Soulink Lanka

Taiwan

Affiliate Organisation

Down Syndrome Foundation ROC

Vietnam

Affiliate Organisation

My Future

Member organisations in Central Asia

Armenia

Representative Organisation

Sun Children

Georgia

Representative Organisation

Georgian Down Syndrome Association

Kazakhstan

Affiliate Organisation

Solnechnyi Mir

Kyrgyzstan

Representative Organisation

Public Fund of Parents of Children with Down syndrome "Sunterra"

Affiliate Organisation

Luch Dobra (The Ray of Kindness)

Russia

Representative Organisation

Downside Up

Affiliate Organisation

Regional public organization "Time of Changes"

Tajikistan

Representative Organisation

Nazari Digar

Affiliate Organisation

Public Organisation of Parents of Children with Down Syndrome "SiDa"

Public Organisation Open Hearts

Turkey

Representative Organisation

Down Turkiye Down Sendromu Dernegi

Ukraine

Representative Organisation

Ukrainian Charitable Organization "Down Syndrome"

Uzbekistan

Representative Organisation

Downside Sport Uzbekistan

Member organisations in Europe

Regional

Affiliate Organisation

European Down Syndrome Association (EDSA)

Albania

Representative Organisation

Down Syndrome Albania Foundation

Jonathan Center

Austria

Representative Organisation

Down-Syndrom Österreich

Belgium

Representative Organisation

Down Syndrome Foundation Belgium

Affiliate Organisation

APEM T21

Downsyndroom Vlaanderen

Inclusion ASBL

Bosnia & Herzegovina

Representative Organisation

Udruzenje Zivot Sa Down Sindromom

Bulgaria

Representative Organisations

Association of the Parents of
Children with Down Syndrome

Life with Down Syndrome

Croatia

Representative Organisation

Croatian Down Syndrome
Association

Cyprus

Representative Organisation

Pan Cyprian Down Syndrome
Association

Denmark

Representative Organisation

Landsforeningen Downs Syndrom

Estonia

Representative Organisation

Downi Sundroomi Uhing / Down
Syndrome Association Estonia

France

Representative Organisation

Trisomie 21 France

Germany

Representative Organisation

Deutsches Down-Syndrom
InfoCenter

Gibraltar

Representative Organisation

Down's Syndrome Support Group
Gibraltar (DSSGG)

Greece

Representative Organisation

Down Syndrome Association of
Greece

Hungary

Affiliate Organisation

Down Egyesület

Ireland

Representative Organisation

Down Syndrome Ireland

Affiliate Organisation

The Down Syndrome Centre
(Ireland)

Italy

Representative Organisation

Associazione Italiana Persone
Down

Affiliate Organisation

Coordinamento Nazionale
Associazioni delle Persone con
Sindrome de Down (CoorDown)

Kosova

Representative Organisation

Down Syndrome Kosova

Lithuania

Representative Organisation

Down Syndrome Lithuania

Macedonia

Affiliate Organisation

Trisomija 21 - Skopje

Malta

Representative Organisation

Down Syndrome Association Malta

Malta

Affiliate Organisation

Inspire

Netherlands

Affiliate Organisation

Stichting Down Syndroom (SDS)

Norway

Representative Organisation

Norsk Nettverk for Down Syndrom
(NNDS)

Poland

Affiliate Organisations

Ja Tez

Jeden Swiat

Legnickie Stowarzyszenie Rodzin i
Przyjaciol Dzieci z Zespolem Downa
Otworz Serce

Zakatek 21 Society of Parents and
Friends of Children with Down
Syndrome

Zespoldowna.info

Portugal

Affiliate Organisation

Pais21

Romania

Affiliate Organisation

Asociatia Down Bucuresti

Asociatia Ioana-Maria

European Centre for the Rights of
Children with Disabilities

Russia

Representative Organisation

Downside Up

Affiliate Organisation

Regional public organization "Time
of Changes"

Slovakia

Representative Organisation

Spolocnost' Downovho Syndromu
na Slovensku

Spain

Representative Organisation

Down Espana

Affiliate Organisation

ASNIMO

Sweden

Representative Organisation

Svenska Downforeningen

Switzerland

Representative Organisation

Insieme 21

Avventuno

Affiliate Organisation

Light for Sight Foundation

Turkey

Representative Organisation

Down Türkiye Down Sendromu
Derneği

Ukraine

Representative Organisation

Ukrainian Charitable Organization
"Down Syndrome"

United Kingdom

Representative Organisation

Down's Syndrome Association (UK)

Down's Syndrome Scotland

Affiliate Organisation

Cheshire Down's Syndrome Support
Group

Down Syndrome Extra 21

Down Syndrome Medical Interest
Group UK and Ireland (DSMIG-UK)

Down Syndrome Research
Foundation UK

Down's Heart Group

Sports Union for Athletes with Down
Syndrome (SU-DS)

Member organisations in Middle East

Bahrain

Affiliate Organisation

Maan Centre for Special Education

Iran

Representative Organisation

Aseman Nili Down Syndrome
Association

Affiliate Organisation

Down Syndrome Association of
Gilan

Iraq

Representative Organisation

Down Syndrome Association of Iraq
(Hiba Centre for Down Syndrome)

Israel

Representative Organisation

Yated Down Syndrome Parents
Association

Jordan

Representative Organisation

Jasmine Association for Children
with Down Syndrome

Lebanon

Representative Organisation

Lebanese Down Syndrome Association

Affiliate Organisation

National Rehabilitation and Development Center (NRDC)

Oman

Representative Organisation

Oman Down Syndrome Association

Palestinian Territory

Representative Organisation

Al-Raheem (Down Syndrome Friends) Association

Affiliate Organisation

Right to Live Society

Qatar

Representative Organisation

HOPE Qatar Center for children with special needs

Saudi Arabia

Affiliate Organisation

Werathah

Help Center

Gester

Sudan

Affiliate Organisation

Skill Up Training Center

Syria

Affiliate Organisation

White Hearts

United Arab Emirates

Representative Organisation

Emirates Down Syndrome Association

Yemen

Representative Organisation

Yemeni Down Syndrome Society (YDSS)

Member organisations in North America

Bahamas

Representative Organisation

The Bahamas Down Syndrome Association and Center

Bermuda

Representative Organisation

Bermuda Down Syndrome Support Group

Canada

Representative Organisation

Canadian Down Syndrome Society

Affiliate Organisation

Down Syndrome Resource Foundation

T21 Association Ouest Africaine

Dominican Republic

Representative Organisation

Asociacion Dominicana de
Sindrome de Down

Grenada

Representative Organisation

Grenada Down Syndrome
Association

Jamaica

Representative Organisation

Jamaica Down's Syndrome
Foundation

Trinidad and Tobago

Representative Organisation

Down Syndrome Family Network

United States

Representative Organisation

National Down Syndrome Society
(NDSS)

Affiliate Organisation

Alexander's Angels, Inc.

LuMind IDSC Foundation

National Down Syndrome Congress
(NDSC)

San Diego Down Syndrome
Organisation

Down Syndrome Affiliates in Action

Member organisations in South and Central America

Argentina

Representative Organisation

Asociacion Sindrome de Down de la
Republica Argentina (ASDRA)

Brazil

Representative Organisation

Federacao Brasileira das
Associacoes Sindrome de Down

Affiliate Organisation

Instituto Alana

MetaSocial Institute

Movimento Down

Chile

Representative Organisation

Fundacion down 21 Chile

Affiliate Organisation

Pro Inclusion Rayos de Sol

Colombia

Representative Organisation

Fundacion Sindrome de Down del
Caribe (Fundown Caribe)

Costa Rica

Representative Organisation

Fundacion El Futuro es de Todos

El Salvador

Representative Organisation

Fundacion Club de Amigos
Especiales a Distancia de El
Salvador (FUNCAEDES)

Guatemala

Representative Organisation

Asociacion Guatemalteca para el
Sindrome de Down

Affiliate Organisation

Fundacion Margarita Tejada Para
Sindrome Down

Honduras

Representative Organisation

Integrar, Fundacion Sindrome de
Down, Honduras

Affiliate Organisation

Centro de Educacion Activa

Mexico

Representative Organisation

Fundacion John Langdon Down

Affiliate Organisation

Comunidad Educativa Incluyente

Taller de Expresion y Desarrollo
Integral A.C. (TEDI)

Trisomia 21 A.C.

Nicaragua

Affiliate Organisation

Fundacion 21 Sindrome de Down
Nicaragua

Panama

Affiliate Organisation

Fundacion Down Panama

SD Padres en Accion

Paraguay

Affiliate Organisation

Asociacion de Padres de Personas
con Sindrome de Down de Itapua

Fundacion Saraki

Peru

Representative Organisation

Sociedad Peruana de Sindrome
Down (SPSD)

Affiliate Organisation

Asociacion Proyecto Yannick

Venezuela

Representative Organisation

Asociacion Venezolana para el
Sindrome de Down (AVESID)

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

For the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	2022/23 total £	2021/22 total £
Income from:					
Donations and legacies	2	169,520	-	169,520	197,290
Charitable activities					
1. Policy and practice, information, advice and support	3		21,522	21,522	22,390
2. Network development and training	3		38,098	38,098	48,560
3. Advocacy and campaigning	3	2,130	14,268	16,398	75,899
Other trading activities	4	71,273	-	71,273	69,430
Total income		242,923	73,888	316,812	413,569
Expenditure on:					
Raising funds	5	140,347	-	140,347	118,639
Charitable activities					
1. Policy and practice, information, advice and support	5	32,484	46,326	78,811	67,145
2. Network development and training	5	32,811	52,317	85,128	92,473
3. Advocacy and campaigning	5	53,974	44,499	98,473	81,224
Total expenditure		259,616	143,142	402,758	359,482
Net income/(expenditure) for the year		-16,693	-69,253	-85,946	54,087
Net movement in funds		-16,693	-69,253	-85,946	54,087
Reconciliation of funds:					
Total funds brought forward		42,236	69,253	111,489	57,402
Total funds carried forward		25,543	-	25,543	111,489

All 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 11.

Balance Sheet			
As of 31 March 2023			
	Note	2022/23 £	2021/22 £
Fixed assets:			
Tangible assets		-	-
Investments		-	-
Total fixed assets:			-
Current assets:			
Stock			
Debtors		16,836	105,376
Accrued Gift Aid		2,402	-
Other current debtors		6279	764
Cash at bank and in hand		60,745	61,377
Total current assets:		86,261	167,517
Liabilities:			
Creditors: amounts falling due within one year		53,726	52,568
Accrued expenses		6,993	-
Member organisation fees paid in advance		-	3,460
Net current assets (liabilities):		25,543	111,489
Total net assets (liabilities):		25,543	111,489
Funds:	11		
Restricted income funds		-	69,253
Unrestricted income funds		25,543	42,236
Total funds:		25,543	111,489

- The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The member organisations have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the trustees on 24 October 2023 and signed on their behalf by*:

Bridget Snedden – President, Board of Trustees

* This is also the signature of a director authenticating accounts being sent to Companies House.

Consolidated statement of cash flows			
For the year ended 31 March 2023			
	Note	2022/23 £	2021/22 £
Cash flows from operating activities:			
Net cash used in operating activities		(633)	(4,423)
Cash flows from investing activities:			
Net cash used in investing activities		-	-
Change in cash and cash equivalents in the year		(633)	(4,423)
Cash and cash equivalents at the beginning of the year		61,377	65,801
Cash and cash equivalents at the end of the year		60,745	61,377

Down Syndrome International
Notes to the financial statements
For the year ended 31 March 2023

1. Accounting policies

a) Statutory information

Down Syndrome International is a charitable company limited by guarantee and is incorporated in England. The registered office address is Langdon Down Centre, 2a Langdon Park, Teddington, Middlesex TW11 9PS. The principal place of business is 7/9 Chapel Street, Exmouth, Devon, EX8 1HR.

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) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014) 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.

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.

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

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

e) Income

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

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

Income generated from the supply of goods or services is included in the statement of financial activities in the period in which the supply is made.

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions, the incoming resource is deferred.

Member organisation income is included in full in the statement of financial activities when received.

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.

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 and campaigning undertaken to further the purposes of the charity and their associated support costs.

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

j) Allocation of support costs

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

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

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

- | | |
|--|-----|
| • Cost of raising funds | 25% |
| • Policy and practice, information, support and advice | 25% |
| • Network development and training | 25% |
| • Advocacy and campaigning | 25% |

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:

- | | |
|--------------------------|---------|
| • Leasehold improvements | 5 years |
| • Fixtures and fittings | 5 years |
| • Computer equipment | 3 years |

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 are at cost.

n) Stocks

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

o) Debtors

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

p) Short term deposits

Short term deposits include 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.

s) Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

t) Pensions

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

2. Income from donations and legacies				
For the year ended 31 March 2023				
	Unrestricted funds £	Restricted funds £	2022/23 total funds £	2021/22 total funds £
Gifts	122,542	-	122,542	157,714
Legacies	-	-	-	-
Donated services	46,978	-	46,978	39,576
Total income from donations and legacies	169,520	-	169,520	197,290

3. Income from charitable activities				
For the year ended 31 March 2023				
	Unrestricted funds £	Restricted funds £	2022/23 total funds £	2021/22 total funds £
Inclusion International (Inclusive Participation Guidelines)	-		-	3,750
SightSavers via Inclusion International (Inclusive Participation Guidelines)	-	20,000	20,000	-
International Disability Alliance (Programme Team Funding)	-	3,521	3,521	12,740
International Disability Alliance (Inclusive Participation Guidelines)	-	(1,998)	(1,998)	5,900
Sub-total for Policy and Practice, Information, Support and Advice	-	21,522	21,522	22,390
Down Turkiye (Self-Advocacy Consultancy)	-	-	-	1,590
Down Syndrome Albania Foundation (Self-Advocacy Consultancy)	-	-	-	250
International Disability Alliance (Programme Team Funding)	-	3,521	3,521	12,740
Norwegian Agency for Development Cooperation via International Disability Alliance (NORAD Project)	-	11,577	11,577	33,980
W F Southall Trust (Rwanda Capacity Development)	-	3,000	3,000	-
Down's Syndrome Association UK (Inclusive Participation Training)	-	20,000	20,000	-
Sub-total for Network Development and Training	-	38,098	38,098	48,560
Down's Syndrome Association UK (Inclusive Education Study)	-	-	-	50,000
Centre for Acceleration of Social Technology CAST (Communication Solutions for People with Down Syndrome)	-	-	-	5,000
International Disability Alliance (Programme Team Funding)	-	3,521	3,521	12,740
International Disability Alliance via COVID-19 Pooled Fund - UK Aid (COVID-19 Project)	-	-	-	1,010
International Disability Alliance via Inclusion Works Consortium - UK Aid (Inclusion Works Project)	-	-	-	7,149
Norwegian Agency for Development Cooperation via International Disability Alliance (NORAD Project)	-	10,747	10,747	-
Instituto Alano (World Down Syndrome Day Conference)	1,350	-	1,350	-
Permanent Mission of Japan to UN (World Down Syndrome Day Conference)	780	-	780	-
Sub-total for Advocacy and Campaigning	2,130	14,268	16,398	75,899
Total income from charitable activities	2,130	73,888	76,018	146,848

4. Income from other trading activities				
For the year ended 31 March 2023				
	Unrestricted funds £	Restricted funds £	2022/23 total funds £	2021/22 total funds £
Fundraising events	-	-	-	-
Trading	71,273	-	71,273	69,430
Total income from other trading activities	71,273	-	71,273	69,430

5. Analysis of expenditure		Charitable activities						
	Cost of Raising Funds £	Policy and Practice, Information, Support, Advice £	Network Development Training £	Advocacy Campaigning £	Governance Costs £	Support Costs £	2022/23 Total £	2021/22 Total £
Staff costs (Note 7)	39,737	42,810	53,549	59,325	6,849	23,092	225,361	196,157
Cost of operating online shop	36,408	-	-	-	-	-	36,408	40,250
Fundraising event and other fundraising costs	848	-	-	-	-	-	848	1,433
Advertising, marketing and publicity	48,446	1,395	1,395	1,395	-	-	52,630	50,238
Grant making for projects and activities	-	-	10,614	9,714	-	-	20,328	32,015
Spending on projects and activities	-	19,653	4,618	13,087	-	-	37,359	9,902
Office running costs and equipment	-	-	-	-	-	9,212	9,212	9,735
Consultants and professional fees	-	-	-	-	48	525	573	1,048
Rent, insurance and maintenance	-	-	-	-	-	10,071	10,071	11,081
Travel, meetings and conferences	-	44	44	44	2,748	0	2,881	117
Management, communications, finance, data and storage operational Systems	-	-	-	-	-	7,088	7,088	7,504
Sub-total	125,439	63,902	70,219	83,565	9,645	49,988	402,758	359,482
Support costs	12,497	12,497	12,497	12,497	-	49,988		
Governance costs	2,411	2,411	2,411	2,411	9,645			
Total expenditure 2022/23	140,347	78,811	85,128	98,473			402,758	

6. Grant making		
For the year ended 31 March 2023		
	2022/23 total funds £	2021/22 total funds £
Rwanda Down Syndrome Organisation	2,455	10,731
Down Syndrome Society of Kenya	6,730	4,752
Down Syndrome Foundation Nigeria	6,310	4,800
Inclusion Uganda	4,833	7,904
Down Syndrome Society of Bangladesh	-	3,829
At the end of the year	20,328	32,015

7. Analysis of staff costs, trustee remuneration/expenses and cost of key management personnel		
For the year ended 31 March 2023		
	2022/23 total funds £	2021/22 total funds £
Salaries and wages	197,747	174,452
Social security costs	18,839	14,377
Employer's contribution to defined pension scheme	5,625	4,903
Total	222,210	193,732

1 employee earned more than £60,000 during the year (2021/22: £nil). The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £128,652.33 (2021/22: £124,427.18).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021/22: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021/22: £nil).

Trustees' expenses represent the payment or reimbursement of travel, accommodation and subsistence costs totalling £0 (2021/22: £0) incurred by 0 (2021/22: 0) member organisations relating to participation in project activities and governance meetings.

8. Staff numbers - average numbers of employees (head count based on number of staff employed) during the year		
For the year ended 31 March 2023		
	2022/23 No.	2021/22 No.
Raising funds	1	1
Charitable activities	6	7
Support	3	3
Governance	1	1
Total	11	12

9. Related party transactions

There are no donations from or to related parties which are outside the normal course of business.

Membership fee transactions have taken place during the year with many member organisations of Down Syndrome International. Organisation Membership requires a fee and in exchange basic support and advice is provided, member organisations participate as partners or stakeholders in our activities and we promote our member organisations' work. The maximum annual fee charged for Organisation Membership is £300.

Some DSi member organisations purchase merchandise from our shop related to World Down Syndrome Day for sale or distribution in their own countries. DSi also makes grants to certain member organisations, as set out in note 6 of these notes to the accounts.

The Down's Syndrome Association (DSA) is a member of DSi. DSi uses office space at DSA's headquarters. The Chief Executive of DSA, Carol Boys, is a trustee of Down Syndrome International. DSi's Executive Director, Andrew Boys, is Carol's son. DSA is the payroll agency for DSi.

General donations and restricted grants are given by DSA to DSi to support our work. Donations for certain events and activities organised together are shared equally.

DSA made the following payments to DSi during the year:	2022/23 £	2021/22 £
Donations and grants	42,500	56,000
Member organisation fee	300	180
Income to fund Inclusive Education UK Pilot Study	-	50,000
Income to fund Inclusive Participation Training UK	20,000	-
Merchandise	10,962	25,040
Total	73,762	131,220

DSi made the following payments to DSA during the year:	2022/23 £	2021/22 £
Merchandise	1,906	-
Total	1,906	-

DSi received £2,350 funds in 2022/23 (2021/22: £4,655) from 2 (2021/22: 3) other member organisations in 2022/23 - £1,000 from Down Syndrome Cheshire and £1,350 from Instituto Alana.

DSi received grants of £30,889 in 2022/23 (2021/22: £86,259) from International Disability Alliance (IDA) for various projects. DSi is a member of IDA. DSi also received £20,000 grants (2021/22: £3,750) from fellow IDA member and project partner Inclusion International.

10. Taxation

The charity is exempt from corporation tax. All its income is charitable and is applied for charitable purposes.

11. Movement in funds (current year)					
For the year ended 31 March 2023					
	At the start of the year £	Incoming resources and gains £	Outgoing resources and funds £	Transfers £	At the end of the year £
Restricted funds:					
NORAD - self-advocacy training and employment and COVID-19 advocacy in Africa	3,630	22,325	25,955	-	-
Inclusive education UK pilot study	21,710	-	21,710	-	-
International guidelines for inclusive participation of people with intellectual disabilities	1,932	18,002	19,934	-	-
DSi programme team funding	28,665	10,562	39,227	-	-
Consensus statement on cardiac disorders in people with Down syndrome	13,317	-	13,317	-	-
Inclusive participation training UK	-	20,000	20,000	-	-
Rwanda fundraising capacity development	-	3,000	3,000	-	-
Total restricted funds	69,253	73,888	143,142	-	-
Unrestricted funds:					
Designated funds:					
The National Lottery Community Fund – resources, information and support	-	10,000	10,000		
World Down Syndrome Day	-	12,487	12,487	-	-
Total designated funds	-	22,487	22,487	-	-
General funds	42,236	220,436	237,129	-	25,543
Total unrestricted funds	42,236	242,923	259,616	-	25,543
Total funds	111,489	316,812	402,758	-	25,543

Purposes of restricted funds

NORAD - self-advocacy training and employment and COVID-19 advocacy in Africa

Technical human rights training and COVID-19 advocacy training for our member organisations in Kenya, Nigeria, Rwanda and Uganda and self-advocacy facilitation training for our member organisations in Kenya, Rwanda and Uganda. Supporting all these organisations to deliver employment and COVID-19 related advocacy.

Inclusive education UK pilot study

A 12-month study researching the current state of inclusive education in the UK. Extensive consultation with a wide range of stakeholders to produce a report, running webinars and a campaign advocating for inclusive education, including a blog series and production of resources for use by parents and professionals.

International guidelines for inclusive participation of people with intellectual disabilities

Developing the International Guidelines for Inclusive Participation, jointly with Inclusion International. The guidelines will enable organisations to make their work inclusive, so that people with an intellectual disability can participate in decision making processes.

Programme team funding

Funding for the salaries of our programme team, specifically DSI's programme director, to enable the completion of crucial projects, the continuation of others and the development of a programme strategy.

Consensus statement on cardiac disorder in people with Down syndrome

Publishing a consensus statement on cardiac disorder in people with Down syndrome, following a systematic evidence review, detailed advice from world leading experts in this field and structured input from international stakeholders.

Inclusive participation training UK

Working with the Down's Syndrome Association to train self-advocates with Down syndrome in the UK to become consultants on inclusive organisations.

Rwanda fundraising capacity development

Working with Rwanda Down Syndrome Organisation to develop their capacity to raise their own funds.

Purposes of designated funds

The National Lottery Community Fund – resources, information and support

Developing and signposting to resources and information to help people with Down syndrome and their families get support. Putting people in contact with our member organisations to get the support they need at the local level.

World Down Syndrome Day

Organising the World Down Syndrome Day conferences in New York and Geneva. Running the World Down Syndrome Day website and social media.

12. 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 £10.