

CCEW Charity No. 1169896

Company No. CE008386
OSCR Charity No. SC048672

DSDFAMILIES
REPORT AND FINANCIAL STATEMENTS
For the year ended 4 April 2024

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DSDFAMILIES

REPORT AND FINANCIAL STATEMENTS

For the year ended 4 April 2024

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DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024

Introduction

The Trustees present their annual report with the financial statements of the charity for the year ended 4 April 2024.

Charity Information

TRUSTEES

Ieuan Hughes
Gareth Hopkins (resigned 1 March 2024)
Jo Williams
Caroline Sanders
Dilyana Tosheva
Jennifer Sanderson (resigned 1 April 2024)

PRINCIPAL ADDRESS

dsdfamilies
61 Dublin Street
Edinburgh
EH3 6NL

REGISTERED CHARITY NUMBER

1169896
SC048672

REGISTERED COMPANY NUMBER

CE008386

INDEPENDENT EXAMINER

Steven Smillie Esq
Chiene + Tait LLP (trading as CT)
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BANKERS

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DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

The Trustees of dsdfamilies present their third report and the financial statements as a charitable incorporated organisation (CIO) for the year ended 4 April 2024.

Objectives and Principal Activities

The purpose of dsdfamilies is to promote good health and social inclusion, of children with DSD (Differences of Sex Development), and to relieve the needs of children with DSD and their families, in particular, but not exclusively by:

1. providing opportunities for children living with DSD to engage in activities which promote skill development, mental and physical wellbeing and participation in the local and wider community.
2. providing opportunities for the families supporting children to meet for social support and sharing of ideas and resources.
3. assisting in the provision of educational services, equipment and facilities not normally provided by the statutory authorities.
4. promoting understanding and a positive attitude towards DSD within the wider community.

The aims of dsdfamilies are to:

- Incorporate the experiences and voices of families, children, and young people affected by Differences of Sex Development (DSD) into the development and delivery of best practices in care, research, policy, public discourse, and professional training.
- Provide a service to families, children and young people living in the UK and Ireland, including a programme of educational tools and resources and access to peer/family-to-family support.
- Be one of the leading advocates for families, children and young people living with DSD in matters relating to support, healthcare and their right to information about their condition.
- Work towards ensuring that children growing up with any DSD and their families living in the UK and Ireland are not at a disadvantage due to their condition, whether that relates to equality of opportunity, access to information, access to support or having a say in decision making about the management of their condition.

Achievements and Performance

Following a transition year in '22- '23 when the co-founder of dsdfamilies stepped down as a trustee, we experienced another challenging year as two trustees had to temporarily step back because of health reasons and maternity leave.

Although we had a slower-paced year, the charity has continued to make a significant contribution to the lives of many families across the UK living with DSD.

The following initiatives were driven forward, which focused on and supported the charity's key objectives and aims.

1. Provision of opportunities for greater engagement for young people living with DSD Social Media

Our young ambassadors have continued to develop a social media presence on the Instagram account YourPace.dsd. They decide entirely independently on content and produce an average of 10 posts per month. They liaise with other young people (and sometimes parents), reaching out to them and providing peer support.

We know that we will likely support a wider 'incognito' audience because young people (and their families) will keep dsd private and not 'follow' the account. Our young ambassadors continue to help disseminate our school brochure and the Notepad Resource. Together, we also reached out to DSD teams in the UK and Europe to grow the number of your people who are aware of our service, normalise youth work in dsd, and widen their impact.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

1. Provision of opportunities for greater engagement for young people living with DSD Social Media (cont'd)

Thriving Mind supported Youth centred work

Part 1: Understanding the landscape

Background

Our collaboration with the Centre for Appearance Research (CAR), initiated in July 2021, has been a key aspect of our work this year. Together, we have been exploring ways to address the mental health and well-being needs of young people with DSD, as advocated by our young ambassadors.

This work was informed by the work in Germany, Empower-DSD, which aimed to draw together a group of young people with XX/XY DSD. Often, the group of 'girls' or 'females' with XY is missing from the support groups. The Empower-DSD is a two-day program delivered in groups of 6-8 persons of the same age group (e.g. young adults aged 18-24 years). Such "workshops" are for children aged 8-13 years and youth and young adults 14-24 years and for their parents. Within Empower-DSD the team have developed these programs for different diagnoses: CAH, Turner-syndrome, Klinefelter-Syndrome and XX-/XY-DSD.

Report '23- '24

Our collaboration with the Centre for Appearance Research included the following:

- Scoping review of the youth centred literature
- PPI work with young ambassadors
- Connections with global organisations.

The outcome from this work is very useful in the following ways, and we will be taking this forward in the next years:

- Peer-to-peer engagement is a crucial aspect of psychosocial support for UK DSD youth, yet it is currently lacking. To meet the goals of being person-centred, support needs must be accessible and valuable, supported by providers in ways that enrich connection to peers and are equitable and inclusive. There is a need for greater representation of ethnicity and race.
 - To address this, we propose working with clinically positioned partners to advocate youth-centred work. We recognise that despite a reach out to the community, the CAR work drew in a limited number of youth and young adults as experienced in UK, European and International research with young people. Ensuring young people between 16-22 especially feel comfortable to take part remains a big priority.
 - Education settings present a high-risk space that can result in recurrent trauma for the young person. There are currently no psychosocial approaches that connect providers, educators in schools, and peer-to-peer networks for young people with DSD and their families. We need to build a connection with secondary education champions to explore how to situate work in Relationships, Sex, and Health Education (RSHE), especially in light of the 2020 Guidance.
 - Peer-to-peer online work is an option for some young people, but it needs to be part of an approach rather than the only offering. A hybrid approach is required to support face-to-face and online needs; we are unaware of any such DSD psychosocial approach in the UK or abroad.
 - Parents need support systems and networks to navigate the challenges they encounter in supporting their children and young people work towards wellness and well-being.
- Advocating for peer support must happen in the clinical space as well as outside of this space.
 - There needs to be dialogue with DSD teams in the UK about the role they see peer-to-peer support have and how they can uplift and support this work for it to succeed.
 - To explore this opportunity follow-up meetings have been scheduled during next financial year.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

1. Provision of opportunities for greater engagement for young people living with DSD Social Media (cont'd)

- Updating the website is a helpful approach to sharing information and ongoing KT activities.
 - This has commenced, but funding will continue to be needed to support translating the information from the CAR work to a KT tool.
 - The website dsdteens needs a fulsome review, and we have connected with a clinical lead at GOSH to explore whether this work could be completed or is within their scope to inform.
 - We would like to complete and have youth add to the genetics leaflet and have this published on dsdfamilies site and translated.
- Podcasting will reach an audience but must be inclusive and apply principles of trauma-informed care.
 - This work has been ongoing with the development of several Podcasts (see below). We want to apply for further funding to explore building new material that draws on the outputs from CAR i.e., videos for example <https://cahcanada.ca/> video as an example, built by a dsd trustee and is cited as an example.

Part 2: Getting practical support out there: podcasts

In addition to the research project, our Thriving Mind funding allowed us to produce those urgent and important first tangible practical outputs. Our youth ambassadors felt that a series of freely accessible podcasts could reach most of their peers and be most useful. Following consultations with peers and a lot of rescheduling due to other activities and the availability of an experienced and sensitive podcaster, recordings began in January 2023.

The 2 young adults, series producer/recorder and a trustee had an initial meeting about the plan, topics, style, content and communication, and from this a process was agreed. The initial 5-part series was confirmed with a detailed plan for each session outlining specific themes and content to be explored within that conversation, as well as considering the different audiences who may access the series. The series order was agreed on as:

1. Diagnosis/Your Journey with a dsd
2. Mental health
3. School and education experiences
4. Relationships/Intimacy
5. Your body/acceptance

The producer then met online with the 2 young adults over a series of meetings, to both discuss and record the content as previously planned.

Each session started with a check-in, to ascertain where each individual was at, share a bit of news and check in about how they were feeling about the session and topic, with a chance to share anything, clarify details of the session and revisit the episode plan. Once both young adults were ready, the session was then recorded, with minimal input from the producer, simply an occasional prompt or request for clarification. The sole aim was to capture an open direct conversation between two young adults with a dsd.

At the end of each session, post-recording, there was again a little check-in, debrief about the conversation and a discussion about what would happen next.

Each online session took approximately 2 hours, with the final edited episodes ranging from 35-55 minutes. The episode lengths are also overall longer than our initial expectation, due to the open nature of the conversations. This made it hard to plan ahead with certainty, and was more editing and revision than initially anticipated, but this open free style of conversation gives a very personalised and honest result which is what the 2 young adults participating wanted to go for.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

1. Provision of opportunities for greater engagement for young people living with DSD Social Media (cont'd)

During the course of this process the group between them experienced several personal, technical, commitment and timing issues which meant the original schedule became stretched out. Many of the planned sessions had to be changed at short notice to accommodate a change in circumstance, but these changes were managed swiftly and all via a whatsapp group.

There was also a plan in place to review and revisit the whole series once everything had been recorded and edited to ensure the content tallied up with the aims, made sense for the listener as a cohesive journey, and most importantly that the participants were happy with what they had shared.

Once the 5th episode of the series had been recorded, the producer felt it was important to revisit the first conversation again, to revisit this main overarching theme once the other areas had been discussed, and the process of speaking at length had occurred. A second recording of this conversation was then recorded which is now ready for release once signed off by the Trustees and participants (with release last summer 2024).

Revisiting and re-doing the first episode has delayed the release of the series, as it being the first, needed to be completed to go out first. However the time that elapsed across the process has also given the benefit of more reflection on the material and making a stronger first episode. The 2 young adults said they felt more confident about sharing their personal experiences and revisiting by the 2nd time around and that the conversation had a more natural flow.

The aims of the podcast series identified with the young adults were:

- To give some insight into some of the challenges, difficulties and positives of living with a dsd
- To talk openly about difficult things
- To put people's minds at ease
- To help prepare for talking with others/ loved ones/ partners
- To become better informed (some members of the general public might not have even heard of a DSD -It is common for people not to have heard about this umbrella set of conditions without directly knowing someone affected).
- To answer questions, explain the medical information, understand some of the experiences of young people living with a dsd, hear different points of view.
- To communicate shared experiences with other young people, even though the individual circumstances are different. - eg, navigating relationships, relationships to ones bodies, and mental health are all very relatable topics across many young people.

2. Provision of social support and sharing of ideas for the families of children with DSD and those involved in their care

Our Facebook groups continue to grow and provide opportunities for families to connect. One group is for parents of boys who were born with peno-scrotal hypospadias due to an underlying DSD. The other group is for parents of girls with XY. Some 140 families are now connected in this way.

The groups are administered by a family trustee who lives with a DSD, is a mum, and is an NHS healthcare professional. She is the first person families contact when requesting to join. The groups are private, which means that you can find them on Facebook, but you cannot access them unless you have been accepted to join.

Often, Facebook members from the UK and Ireland, when they find out they live near each other, connect privately and form support bubbles.

The groups continue to receive a large number of international requests to join but to date we remain confident that the closer geographical and cultural connections outweigh having a larger sized Facebook group. Trustees will continue to evaluate this.

Of course, we know other families who are uncomfortable joining a Facebook group; we still provide peer support on a smaller scale often via email or phone. We also know from feedback that our youth-led Instagram account attracts parents, too, who find the positive and can-do approach of our youth ambassadors really inspiring.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

2. Provision of social support and sharing of ideas for the families of children with DSD and those involved in their care (cont'd)

Our Twitter/X account has been helpful in raising awareness about differences in sex development and the needs of children, young people, and adults growing up with these conditions. It is also useful as a fundraising tool, and we are grateful to the online supporters. However, we don't have the resources to address the misrepresentation of these conditions, so as per last financial year we decided to halt posting on Twitter/X.

Moving forward:

- We will continue to raise awareness among healthcare professionals and MDTs in the UK and Ireland about how families value the chance to connect and raise further awareness of the groups
- Whilst we are committed to hosting larger family events again, the practicalities and volunteer time needed have prevented us from running such events this financial year. We know that families who have made connections via Facebook are meeting up, and indeed, we encourage this.

3. Provision of educational services, equipment and facilities

a. Since its inception, dsdfamilies has been very active in this space of education services. From our websites to our various booklets – one translated into 14 plus languages – we know that we have built an important body of work.

In the last 3 financial years, we produced a School Resource on DSD (aimed at schools and teachers and explaining what DSD is and how they can best support children and young people living with these conditions), a Nursery leaflet (for parents of boys with penoscrotal hypospadias who are looking for nursery places and are concerned about issues around care and maintaining privacy). We also finalised 'the Story of Sex Development' and last year finalised 'The Notepad Project' which seeks to aid communication in clinics between a young person and a healthcare professional about the issues that matter most to young people.

This financial year, we wanted to focus on disseminating these resources, ensuring professionals and families know how to use them, and generally embedding them, e.g. the Story of Sex Development is an excellent tool to help families understand their child's sex development as well as map and understand the diagnostic process.

As technology moves on we also wanted to take time to evaluate how and when to update these resources we will make up an important part of our next three years of work.

b. Our Thriving Mind grant also gave us the opportunity to start creating podcasts with young people about issues that are important to them; these will be important tools to help the wider understanding of the needs, concerns and hopes of young people living with different sex development.

4. Promotion of understanding and positive attitudes through being a lead advocate

a. Display in The Science Museum

We received excellent feedback on the work we did last year with the Science Museum in the Who Am I? gallery. The new display includes stories and objects that explore themes of sex development and gender identities and how science and medicine shape and intersect with these aspects of us in different ways.

As part of this new display, dsdfamilies trustees and one youth ambassador shared stories on their/their child's experiences and perspectives on their/their child's sex development at universal moments across a lifetime – conception, birth, puberty and adulthood.

b. Working with NHS England

In September 2018, following correspondence with dsdfamilies, a review began into the care delivered to children and young people living with differences of sex development. The review takes a two-pronged approach: (a) it focuses on the specific service requirements each Trust needs to provide if it wishes to provide care to children, young people and their families (this is called 'Service Specification') (b) it reviews the 'surgical policy in DSD', in particular relating to the management of genital difference for girls with 46 XX, dsd and for girls with 46XY,dsd and MGD, and to the management of gonads for girls with 46,XY dsd and MGD.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

4. Promotion of understanding and positive attitudes through being a lead advocate (cont'd)

In discussions with NHSE and healthcare professionals, dsdfamilies continue to push for a child-centred approach that addresses the real needs of families and young people and takes the long-term view: the family and child need psychological support at the same time -if not before- as when endocrine support is given, they need peer support for the growing child and family, and they need accessible, science-based and practical information aimed at living well with these conditions.

As per last year, the review of the surgical policy has come to a standstill this financial year, and we continue to push for clarity from NHSE on this. We have been assured that the Service Specification work is slowly progressing and are hoping for implementation no later than Easter 2025.

c. Working with professionals in the UK and internationally

As we have been working with a reduced number of trustees we haven't been as pro-active this year in engaging with professionals nationally and internationally. Clearly, personal connections help build trust and help identify needs and resources. We are committed to revisiting this important strand of work next financial year, including through the recruitment of additional professional trustees.

Other activities

- Trustee Ieuan Hughes continues to be a member of the DSD Special Interest Group of the British Society for Paediatric Endocrinology and Diabetes and has ongoing discussions to work symbiotically for the benefit of dsdfamilies.
- We are also grateful to all professional supporters who included information about dsdfamilies in their conference presentations or published work.

Beneficiaries

Our direct beneficiaries are:

* The children and families throughout the UK who have contacted us directly either through the website, through Facebook or by email for support and advice.

* Young people we are supporting through our youth project and our Instagram account 'YourPace.dsd'.

Other direct beneficiaries are attendees of events we speak at and attend: these primarily being doctors and consultants as well as specialist nurses and those with a professional interest in this field. Often, they will ask our views or advice on how to explain something thoughtfully and kindly. It also gives us a chance to remind healthcare professionals of the lived experience of young people and families living with DSD and how they can be more supportive of our realities.

The largest number of beneficiaries are the children and their parents that we rarely meet, and are worldwide, which is not surprising given that many of the e-booklets are freely available in multiple languages including Arabic, Bulgarian, Dutch, English, French, German, Polish, Portuguese, Russian, Swedish, Turkish, Urdu and Japanese (all are available to download from our website). The group accessing this material, as well as the information on our websites, mainly consists of parents, young people, and health professionals. In addition, the Notepad project is already being repurposed in other countries – with a French translation under way and a new 'cards' version being produced in Belgium and the Netherlands.

In the UK and beyond, clinicians use our materials by handing them to families as part of routine care. For example: in Bristol, the specialist DSD Nursing team give all new families our 'When your baby is born with genitals that look different – the first days' booklet. At the first multi-disciplinary meeting the psychologist talks about the importance of open dialogue with children and maintaining parental self-care – this is when our 'Top Tips for Talking' booklet is given. When parents or older children are ready to know more about how and why their body developed as it did the psychologist, or the consultant endocrinologist will use the clinical tool 'Story of Sex Development' to explain their unique story to them and provide a bespoke written account. And girls who are ready to move on to the dilation clinic will be given a copy of our booklet 'Top Tips for Dilation'. Our new 'Notepad' can be used at every consultation in adolescent/young adult clinics.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

Beneficiaries (cont'd)

Our investment in public awareness and understanding sits in between direct and indirect benefit – and we hope our work with the British Science Museum (see trustees report 22/23) will continue to make a major contribution to this. To raise happy and healthy young people, confident to engage with the world around them, we need that world and that societal narrative to be open to, and understanding of, variations of sex development. That is why we will continue to engage with policymakers, academics, media and third parties and insist on an accurate understanding of variations of sex development and what that means for those living with it, as this work directly feeds into 'successful outcomes' for children, young people and adults living with these hugely diverse conditions in the UK and Ireland.

Financial Information

The financial position is as shown in the attached financial statements which comply with statutory requirements. The surplus for the period amounted to £6,985 (2023: £9,866) with income totalled £17,003 (2023: £19,807).

Related Parties

There were no transaction with related parties during the period.

Reserves policy

We have agreed to maintain a liquid balance of income equal to at least three months of annual expenditure to meet pay and other standard expenditures and provide stability for the sustainability of the charity as a whole. There are closing reserves of £25,907 (2023: 18,922). Unrestricted reserves are in surplus by £8,680 (2023: £6,833) as at the period end.

Plans for the future

Even though 2 trustees had to step back temporarily during the '23-'24 financial year because of health reasons and maternity leave during the course of the financial year, we continued to punch well above our weight.

Our plans for the next financial year include:

- Recruitment of new trustees bringing new perspectives and fresh energy will be a crucial part of next year's activity (and as part of a natural replacement of trustees). We will be looking to recruit trustees with a special interest or experience in: peer support, charity governance and fundraising. We will also be looking at healthcare professionals to join our board of trustees.
- In addition, in 2019, following the largest consultation of families and young people living with dsd ever done in the UK (the report of this, Listen to Us, is available from our Resources pages) we developed a '20-'24 strategy. We will evaluate our work -taking into account how Covid impacted on these plans-but crucially will prepare our '25-'28 strategy.
- In the last 5 years much energy has been spent on some of the big issues and debates around DSD: 'nomenclature', LGBTI and Politics, Surgery in DSD, and Public Understanding of DSD. Whilst all these issues are relevant when working towards 'living well with DSD', in the next financial year we want to focus especially on peer support -online and face to face- for families, children, teens and young people.

Our Thriving Mind grant has allowed us some flexibility however and allows us to be focused on the following activities

- Centre the learning experience of our young ambassadors so they can take up leadership positions overtime.
- Maintain the Podcast work and complete in-progress activities.
- Continue to develop the Instagram account YourPace and encourage more young people to take an active part.
- Having consulted widely on access to educational and medical info and peer support we will prioritise the development of dsdteens as a vehicle to bring together various media and resources.
- Work with clinics across the UK to encourage use of our resources as well as get input from professionals and the young people in their care.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

Taxation

The Fund has been recognised by H M Revenue and Customs as a charity for tax purposes. As a result, no liability to taxation is anticipated on any of its income.

Structure, governance and management

Constitution

dsdfamilies is a charitable incorporated organisation, founded in October 2016 and registered in October 2016 with the Charity Commission for England and Wales, and in August 2018 with OSCR the Scottish Charity Regulator.

Trustees

All the current Trustees were appointed due to their lived experience and/or professional expertise in supporting children and young people living with different sex development and their families. The minimum number of trustees shall not be less than three or more than twelve. Appointment and removal are in accordance with the CIO document, which requires that appointment be by way of a resolution passed by a majority vote at a meeting of the Trustees.

The charity considers its key management personnel to comprise of the Trustees.

The Board meets three times a year and considers monitoring the charity's progress in achieving its performance and quality objectives in detail.

The day-to-day operation and management of the charity is shared among the Trustees. The Trustees consider recruitment of new Trustees as the need arises. Applications from suitable candidates would be sought by identifying specific gaps in professional skills and seeking recommendations of professionally qualified candidates, if necessary, placing advertisements in suitable publications.

Applicants would be provided with an information pack outlining the organisation's history, structure, activities and objectives, roles and expectations of Trustees, and other supporting information.

A new Trustee would be provided with information on the charity's activities, financing, and management structure, together with guidance and codes of conduct related to the roles and responsibilities of Trustees.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2024 (cont'd)

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland and in England & Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities Act 2011 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

Signed on behalf of the charity's Trustees on 28 October 2024

Jo Williams

Jo Williams
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE FINANCIAL STATEMENTS OF DSDFAMILIES

Independent Examiner's Report to the Trustees of DSDFamilies

I report to the charity trustees on my examination of the financial statements of the charity for the period ended 4 April 2024 which are set out on pages 12 to 16.

This report is made to the Trustees of dsdfamilies, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees and members of dsdfamilies, as a body, for my work or for this report.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2005 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 as required by section 44 (1) (a) of the 2005 Act and Regulation 3 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the Act; or
2. the financial statements do not accord with those records; and
3. the accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.

Steven Smillie

**Steven Smillie CA
CT
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL**

DSDFAMILIES**RECEIPTS AND PAYMENTS ACCOUNT****For the year ended 4 April 2024**

	Note	Unrestricted	Restricted	Total Funds Year ended 4 April 2024	Total Funds Year ended 4 April 2023
		£	£	£	£
Receipts					
Grants received	3	-	15,000	15,000	18,400
Donations		2,003	-	2,003	1,407
Total receipts		<u>2,003</u>	<u>15,000</u>	<u>17,003</u>	<u>19,807</u>
Payments					
Charitable activities	4	156	9,862	10,018	9,941
Total payments		<u>156</u>	<u>9,862</u>	<u>10,018</u>	<u>9,941</u>
Net (payments)/receipts		<u>1,847</u>	<u>5,138</u>	<u>6,985</u>	<u>9,866</u>
Transfers to/(from) funds		-	-	-	-
Surplus for the year		<u>1,847</u>	<u>5,138</u>	<u>6,985</u>	<u>9,866</u>

All income and expenditure derive from continuing activities.

The notes on pages 14 to 16 form part of these financial statements

DSDFAMILIES

STATEMENT OF BALANCES

At 4 April 2024

	Unrestricted	Restricted	Total	Total
	£	£	2024	2023
			£	£
Bank and cash in hand				
Opening balances	6,833	12,089	18,922	9,056
Surplus for the period	1,847	5,138	6,985	9,866
Closing balances	8,680	17,227	25,907	18,922
Creditors: Amounts falling due within one period				
Accruals			3,060	1,500

Approved by the Trustees on 28 October 2024 and signed on their behalf by the following: -

Jo Williams

Jo Williams
Trustee

The notes on pages 14 to 16 form part of these financial statements

DSDFAMILIES

NOTES to the FINANCIAL STATEMENTS

For the year ended 4 April 2024

1. Statement of Accounting Policies

Basis of preparation

The financial statements have been prepared on the receipts and payments basis and comprise a receipts and payments account and statement of balances, as permitted for lower-income charities by section 133 of the Charities Act 2011. Only cash movements during the period are summarised in the receipts and payments account, no recognition being taken of transactions due but not received or paid.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds structure

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Trustees have designated funds to specific projects in line with the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

Resources expended

Expenditure is allocated between:-

- expenditure incurred on raising funds.
- expenditure incurred in direct fulfilment of the charity's objectives.

Expenditure is accounted for on a cash basis.

Charitable activities

Costs of charitable activities include the expenses incurred in the furtherance of the charity's objectives.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity

Irrecoverable VAT

The charity is not registered for VAT and consequently all expenditure is shown inclusive of VAT.

2. Trustees' Remuneration

During the year, one trustee was reimbursed for travel and other expenses incurred on behalf of the charity during the period, totalling £nil (2023: £394).

DSDFAMILIES**NOTES to the FINANCIAL STATEMENTS** *(cont'd)***For the year ended 4 April 2024****3. Grant income**

	Year ended 4 April 2024 £	Year ended 4 April 2023 £
UK Youth	15,000	16,500
Society of Endocrinology	-	1,900
	15,000	18,400

£15,000 (2023: £18,400) of the income relates to restricted funds.

4. Expenditure

	Year ended 4 April 2024 £	Year ended 4 April 2023 £
<i>Charitable activities:</i>		
Legal & professional fees	9,142	6,259
Printing & postage	-	420
Travel & subsistence	-	658
Internet & website	720	738
<i>Support costs:</i>		
Insurance	96	96
Bank charges	60	60
<i>Governance costs:</i>		
Independent examination	-	1,710
	10,018	9,941

£9,862 (2023: £7,232) of the expenditure relates to restricted funds.

DSDFAMILIES**NOTES to the FINANCIAL STATEMENTS** *(cont'd)***For the year ended 4 April 2024****5. Statement of funds**

Unrestricted funds	At 5 April 2023 £	Income £	Expenditure £	Transfers £	At 4 April 2024 £
General funds	6,833	2,003	(156)	-	8,680
	<u>6,833</u>	<u>2,003</u>	<u>(156)</u>	<u>-</u>	<u>8,680</u>
	<u><u>6,833</u></u>	<u><u>2,003</u></u>	<u><u>(156)</u></u>	<u><u>-</u></u>	<u><u>8,680</u></u>

General Fund: represents funds which the Trustees are free to use in accordance with the Charity's constitution, aims and objectives.

Restricted funds

	At 5 April 2023 £	Income £	Expenditure £	Transfers £	At 4 April 2024 £
Society of Endocrinology	1,400	-	-	-	1,400
UK Youth	10,689	15,000	(9,862)	-	15,827
	<u>12,089</u>	<u>15,000</u>	<u>(9,862)</u>	<u>-</u>	<u>17,227</u>
	<u><u>12,089</u></u>	<u><u>15,000</u></u>	<u><u>(9,862)</u></u>	<u><u>-</u></u>	<u><u>17,227</u></u>

Youth Focused Activities for youth focused activities.

Society for Endocrinology for development of information and support materials for families and dissemination ("Families").