

DOWN SYNDROME CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DOWN SYNDROME CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Duff
K Muncaster

(Appointed 10 January
2022)

A Lewis
P Hilditch
S Tranter
G Hulme
K A Mattinson
A Varela-Raynes

Charity number

1192916

Principal address

Denton House
Denton Drive
Northwich
Cheshire
CW9 7TU

Independent examiner

Hall Livesey Brown
HLB House
68 High Street
Tarporley
Cheshire
CW6 0AT

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

DOWN SYNDROME CHESHIRE

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DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

This is the first Trustees Annual Report for Down Syndrome Cheshire since Cheshire Down's Syndrome Support Group re-registered with the commission to become a Charitable Incorporated Organisation (CIO) as voted for by our members.

During 2021/2022 we recruited a new Treasurer and two new part time Education Advocates and a Speech and Language Therapist taking our specialist education team, which includes our Speech and Language Therapist, to 5. We also recruited a Family Support Worker.

During this financial year we have focused on rebuilding our face-to-face services following the pandemic as well as significantly expanding our offer with new services and a new community hub.

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

Achievements and performance

Recruitment

Down Syndrome Cheshire has successfully recruited a full time Family Support Worker, part time Speech and Language Therapist and two part time Education Advocates.

Community Fundraising

In 2021 we ran our award-winning gingerbread sock biscuit campaign selling 31,640 biscuits and raising over £35,000. We continued to raise awareness of Down syndrome in schools and delivered 42 awareness assemblies. We were also delighted to be able to host our first annual charity golf event post-pandemic.

Awards

We were named as the Charity Group of the Year at the Charity ReAwards and shortlisted as a Disability Champion finalist at the Steve Morgan Foundation Awards.

Awareness

The charity continued its work to address misconceptions about Down syndrome in society and was instrumental in lobbying for the Down Syndrome Bill to be passed. Our Chair visited the Houses of Parliament in support of the Bill. The charity liaised with Cheshire MPs, all of whom pledged their support.

CEO Lawrence Caygill commented, "The approval of the ground-breaking Down Syndrome Bill is a significant moment for those who have Down Syndrome and their families. Everyone has a right to fair and equal opportunities so that they can live the life they choose. It is fantastic that the establishment of a Down Syndrome Act will now hold services and employers to account to ensure they are operating in an inclusive manner."

DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Adult services

A priority of the charity in 2021/ 2022 was to expand our reach and services to people with Down syndrome in Cheshire over the age of 18. We created 12 work experience opportunities including the design of our new logo and branding. We facilitated weekly over 18s events in partnership with Cheshire Buddies.

Growth

The charity has continued to attract new family members. We have welcomed 84 new families in the last 12 months and now support over 300 people with Down syndrome and their families.

One of our families commented on the service we offer, "As a single mum to an only child who was deemed extremely clinically vulnerable and going through intensive shielding during lock down with just the two of us, it was very tough. Both Lucas and I were isolated and had it not been for the friends that we made on Zoom with the exercise and social events that Down Syndrome Cheshire put on, our situation was made bearable. We both looked forward to the events and quickly gained friends."

Growth

We continue to grow as a Charity. We measure the growth in a number of different ways:

1. 84 new families accessing our services
2. 34 new educational settings accessing our services
3. 3 new services delivered
4. 4 new staff members
5. 1 new trustee

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO)

The trustees who served during the year and up to the date of signature of the financial statements were:

J Duff

K Muncaster

(Appointed 10 January 2022)

A Lewis

P Hilditch

S Tranter

G Hulme

K A Mattinson

A Varela-Raynes

The role description of a new trustee is agreed at a Trustees meeting. The role is then advertised locally and nationally online. Interviews are conducted by 2 Trustees and CEO. The selected new trustee needs to be approved by a unanimous vote at a trustees meeting. The new trustee is then appointed subject to references and DBS check

DOWN SYNDROME CHESHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

.....

J Duff

Trustee

Date:

.....

K Muncaster

Trustee

DOWN SYNDROME CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOWN SYNDROME CHESHIRE

I report to the trustees on my examination of the financial statements of Down Syndrome Cheshire (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Rebecca Ellams FCCA
HLB House
68 High Street
Tarpoley
Cheshire
CW6 0AT

Dated:

DOWN SYNDROME CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>				
Donations and legacies	3	145,119	34,671	179,790
Charitable activities	4	-	150,453	150,453
Investments	5	8	-	8
Other income	6	4,160	-	4,160
Total income		<u>149,287</u>	<u>185,124</u>	<u>334,411</u>
<u>Expenditure on:</u>				
Charitable activities	7	<u>39,985</u>	<u>171,017</u>	<u>211,002</u>
Net income for the year/ Net movement in funds		109,302	14,107	123,409
Fund balances at 1 April 2021		<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at 31 March 2022		<u><u>109,302</u></u>	<u><u>14,107</u></u>	<u><u>123,409</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DOWN SYNDROME CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£
Fixed assets			
Tangible assets	11		706
Current assets			
Debtors	12	52	
Cash at bank and in hand		182,778	
		<u>182,830</u>	
Creditors: amounts falling due within one year	13	<u>(60,127)</u>	
Net current assets			122,703
Total assets less current liabilities			<u>123,409</u>
Income funds			
Restricted funds	15		14,107
Unrestricted funds			109,302
			<u>123,409</u>

The financial statements were approved by the Trustees on

.....
J Duff
Trustee

.....
K Muncaster
Trustee

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Down Syndrome Cheshire is a Charitable Incorporated Organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Computers	3 Years straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £
Donations and gifts	145,119	34,671	179,790

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies (Continued)

Donations and gifts

Community fundraising/donations	37,195	-	37,195
Corporate fundraising/donations	7,741	-	7,741
Funds transferred from Cheshire Down's Syndrome Support Group	98,773	34,671	133,444
Assets transferred from Cheshire Down's Syndrome Support Group	1,410	-	1,410
	<u>145,119</u>	<u>34,671</u>	<u>179,790</u>

4 Charitable activities

Grants and Trusts 2022 £

Grants and trusts	210,490
Less: deferred income	(60,037)
	<u>150,453</u>

Grants and trusts

National Lottery Comm Fund - Ed Adv	25,367
National Lottery Comm Fund - CEO	39,762
Westminster Foundation	5,240
Global Make Some Noise	29,960
Hargreaves Foundation	9,999
Peter Harrison Foundation	3,000
Adamson Trust	1,500
Anton Jurgens	3,000
Assura (Cheshire Community Foundation)	5,568
Baily Thomas	5,000
Cheshire Advocacy	5,000
Cheshire Community Foundation	14,586
Crewe Town Council	980
CWAC - Cheshire West1	2,275
CWAC - Cheshire West2	2,064
Douglas Arter	750
Groundwork	5,206
Howden Joinery	6,000
National Lottery Comm Fund - Family	9,861
Postcode Neighbourhood Trust	19,456
Robert Clutterbuck	1,000
Steve Morgan	7,916
The Williams Family	7,000
	<u>210,490</u>

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

Unrestricted
funds

2022
£

Interest receivable

8

6 Other income

Unrestricted
funds

2022
£

Other income

4,160

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Direct charitable expenditure 2022 £
Staff costs	127,351
Activities	20,778
Advertising	9,267
Repairs and renewals	2,854
General expenses	1,074
Computer expenses	3,447
Heat and light	650
Merchandise	5,306
Printing, postage and stationery	1,186
Project support	10,500
Rent	5,400
Resources	864
Training	4,569
Subscriptions	1,010
Telephone and internet	1,840
Travel expenses	2,961
	199,057
Share of support costs (see note 8)	10,365
Share of governance costs (see note 8)	1,580
	211,002
Analysis by fund	
Unrestricted funds	39,985
Restricted funds	171,017
	211,002

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 £
Depreciation	705	-	705
Bank fees	10	-	10
Fundraising	6,600	-	6,600
Insurance	840	-	840
Leasing	1,255	-	1,255
Recruitment costs	955	-	955
Audit fees	-	1,052	1,052
Legal and professional	-	528	528
	<u>10,365</u>	<u>1,580</u>	<u>11,945</u>
Analysed between Charitable activities	<u>10,365</u>	<u>1,580</u>	<u>11,945</u>

Governance costs includes payments to the independent examiners of £720 for the independent examination fees.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number
	<u>8</u>
Employment costs	2022 £
Wages and salaries	125,224
Other pension costs	2,127
	<u>127,351</u>

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

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Computers £
Cost	
Additions	1,411
At 31 March 2022	1,411
Depreciation and impairment	
Depreciation charged in the year	705
At 31 March 2022	705
Carrying amount	
At 31 March 2022	706

12 Debtors

	2022 £
Amounts falling due within one year:	
Trade debtors	52

13 Creditors: amounts falling due within one year

	Notes	2022 £
Other taxation and social security		(319)
Deferred income	14	60,037
Other creditors		409
		60,127

14 Deferred income

	2022 £
Other deferred income	60,037

Deferred income is included in the financial statements as follows:

	2022 £
Deferred income is included within:	
Current liabilities	60,037

Movements in the year:

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Deferred income

(Continued)

Deferred income at 1 April 2021	-
Resources deferred in the year	60,037
Deferred income at 31 March 2022	60,037

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
National Lottery Comm Fund - Ed Adv	-	-	45,501	(40,270)	5,231
National Lottery Comm Fund - CEO	-	-	39,762	(15,880)	23,882
Westminster Foundation	-	-	5,240	(524)	4,716
Global Make Some Noise	-	-	29,960	(18,177)	11,783
Postcode Neighbourhood Trust	-	-	19,456	(19,466)	(10)
Hargreaves Foundation	-	-	9,999	(4,477)	5,522
Peter Harrison Foundation	-	-	3,000	(125)	2,875
Deferred income	-	-	(60,037)	-	(60,037)
Adamson Trust	-	-	1,500	(500)	1,000
Anton Jurgens	-	-	3,000	(250)	2,750
Assura (Cheshire Community Foundation)	-	-	5,568	(2,320)	3,248
Baily Thomas	-	-	5,000	(2,917)	2,083
Cheshire Advocacy	-	-	5,000	(2,500)	2,500
Cheshire Community Foundation	-	-	14,586	(10,939)	3,647
Crewe Town Council	-	-	980	(980)	-
CWAC - Cheshire West1	-	-	2,275	(2,275)	-
CWAC - Cheshire West2	-	-	2,064	(1,548)	516
Douglas Arter	-	-	750	(750)	-
Groundwork	-	-	5,206	(5,206)	-
Howden Joinery	-	-	6,000	(6,000)	-
National Lottery Comm Fund - Family	-	-	9,861	(9,861)	-
Robert Clutterbuck	-	-	1,000	(1,000)	-
Steve Morgan	-	-	7,916	(7,916)	-
The Williams Family	-	-	7,000	(6,417)	583
Other	-	-	14,537	(10,719)	3,818
	-	-	185,124	(171,017)	14,107

DOWN SYNDROME CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	706	-	706
Current assets/(liabilities)	108,596	14,107	122,703
	<u>109,302</u>	<u>14,107</u>	<u>123,409</u>

17 Related party transactions

There were no disclosable related party transactions during the year .