

DOWN'S SYNDROME SCOTLAND

Trustee's Report and Financial Statements

For the year ended 31 March 2015

Scottish Charity Number SCO11012

Down's Syndrome Scotland is a Charitable Company Limited by Guarantee. Registered in Scotland No 356717.

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Directors	Ian Fraser Stephen Hughes Moir McIntosh Lesley Stalker Joanne McAlpine Laura Cameron Karen Gilligan Calum MacKenzie Mark Docherty Theresa McDaid Nicola Kerr	Chairperson Vice Chairperson Vice Chairperson Vice Chairperson
Company Secretary	Pandora Summerfield	Chief Executive
Senior Management Team	Pandora Summerfield Sarah Van Putten Ed Cubitt Pippa Morrice	Chief Executive Depute CEO and Family Support Service Manager Finance Manager Fundraising Manager
Auditors	Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD	
Bankers	Royal Bank of Scotland 142-144 Princes Street Edinburgh EH2 4EQ Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Julian Hodge Bank 29 Windsor Place Cardiff CF10 3BZ	
Solicitors	Lindsays WS Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE	

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Registered Office	158-160 Balgreen Road Edinburgh EH11 3AU
Charity registration number	SC 011012
Company registration number	SC356717

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DIRECTORS REPORT

The Directors of the company, who are also trustees for the purposes of charity law, present their report and the financial statements for the year ended 31 March 2015.

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation (herein after called the Charity) is a registered charity and company limited by guarantee. There are four classes of membership: Life - for people with Down's syndrome and annual for Families, Individuals and Professionals.

a) Recruitment and Appointment of Directors

A Board of Directors governs the charity. The charity's Memorandum and Articles determine that the maximum number of directors is 12 and the minimum 3. Up to 9 directors are elected by and from the membership and the remaining 3 are able to be appointed by the Board on the basis that he/she has specialist experience and/or skills which could be of assistance to the Board. The Directors may co-opt from the membership between Annual General Meetings, any member who is willing to act to be a director in order to fill a vacancy, provided that the co-option does not cause the number of elected/co-opted directors to exceed 9.

A person is not eligible for election or appointment unless they are a member of the company. Elected directors are entitled to hold office for 3 years and are then eligible for re-election for a further 3-year period. The maximum period a director can serve is 9 years, unless agreed otherwise by the directors. Appointed directors hold office until the next annual general meeting after their appointment. They may then be re-appointed and may at any time, be removed from office by resolution of the Board of Directors.

b) Responsibilities of the Directors

Directors hold regular meetings (approximately every 3 months) between annual general meetings. They have general responsibility for the overall control of the Charity and agree policies and strategy. In particular, they are responsible for monitoring the financial position of the Charity and are the Charity's trustees. The Directors who served during the period are:

Elected members

Suzanne Cunningham	Resigned 05/08/2014
Jane Dolan	Resigned 28/10/2014
Ian Fraser	
Karen Gilligan	
Joanne McAlpine	
Moir McIntosh	
Calum MacKenzie	
Lesley Stalker	
Laura Cameron	
Mark Docherty	Appointed 15/11/2014
Nicola Kerr	Appointed 15/11/2014

Appointed Members

Stephen Hughes	
Theresa McDaid	Appointed 15/11/2014
1 Vacancy	

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c) Chief Executive

The Chief Executive has overall responsibility for the day to day management of the Charity's affairs and for implementing policies and strategies agreed by the Board. She leads the Senior Management Team, which is comprised of the Chief Executive, the Family Support Service Manager, the Finance Manager and the Fundraising Manager.

At the year-end there were 19 members of staff (14.79 whole time equivalent).

d) Investment Powers

The Memorandum of Association allows the Company to invest funds not immediately required in such investments, securities or property as may be considered appropriate. Other than ownership of the Charity's operating premises, no such investments are presently held.

e) Research Grant Making

The Memorandum of Association authorises the trustees to promote and support research of benefit to people with Down's syndrome. The Charity, however, is not primarily a research grant making body and during the year no such research grants were made.

2. OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The objects for which the Charity is established are to improve the quality of life for everyone in Scotland with Down's syndrome by:

1. The advancement of education
2. The advancement of health
3. The advancement of citizenship
4. The relief of those in need by reason of disability

In furtherance of these objects the Charity undertakes the following principal activities:

- Relieve the needs of people with Down's syndrome and their parents, relatives and carers;
- Help to facilitate the personal development of people with Down's syndrome in order that they may realise their full potential;
- Advance the education of the general public and people professionally involved in Scotland about Down's syndrome, and the capability and right of people with Down's syndrome to lead rewarding and independent lives;
- Promote and support research of benefit to people with Down's syndrome and publish the results of such research.

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3. ACHIEVEMENTS AND PERFORMANCE

The report on Achievement and performance is reported over the charity's principal activities.

RELIEVE THE NEEDS OF PEOPLE WITH DOWN'S SYNDROME AND THEIR PARENTS, RELATIVES AND CARERS

a) Providing Family Support and Information

The provision of our Family Support Service continues to be a critical part of what we do and is at the heart of the organisation. Over the last year, the Family Support Service expanded and is now made up of four part-time Family Support Service Officers, one of which is a senior worker. Each officer is dedicated to covering a specific geographic territory. The team is headed up by a full-time manager. Together they provide information and support to families throughout Scotland.

This year:

- 824 parents received support on various issues (2014 – 818 parents)
- 259 families received ongoing personal support for complex issues (i.e. more than three hours not including travelling time). (2014 – 247 families)

The service offers 'all through life' support. Enquiries cover developmental milestones such as feeding, weaning, learning to walk, nursery and school education particularly around transition periods. Medical issues cross all ages and typical enquiries are around sleep disturbance, tonsils, sleep apnoea, heart surgery, thyroid, diet, weight and exercise.

The link between Down's syndrome and dementia cannot be underestimated with 50 percent of people with Down's syndrome developing dementia and usually earlier in life than the population without Down's syndrome.

This year we have supported parents and/or siblings who are the main carers for adults with Down's syndrome. Increasingly, families are approaching us about transition to adulthood, community care issues, moving their son/daughter into their own home and thinking about what will happen on their death as well as issues of guardianship, power of attorney, wills and trusts.

Example

Case study:

C is 26 years old and lives with his mother, who has a hearing impairment. She is a single mother, who is in her 60's and retired. They live in a small flat in Edinburgh with very few family and friends for support. They were initially referred to the FSS by C's twin brother, who was passing by the office.

During the first half of 2014 the FSSO has spent 16 hours working with the family, building up a relationship and trust. When initially met, C was attending college 6 hours a week, the rest of the time he was at home with his mother, or in his bedroom playing on his laptop. No agencies were involved, including Social services. C and his mother rely on public transport, which C cannot use on his own, due to difficulties understanding timetables, money and telling the time.

The FSSO referred C's mother for counselling, which she now attends weekly through Vocal (Voice of Carers Across Lothian). She was also referred to Deaf Action Group for support. C was referred to

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Enable, following this he is now on a programme to get him into the workplace. For a period of time C worked in a café 2 hours a week to gain experience, with the view to extending this and gain further work opportunities. The FSSO has attended several meetings with the family and Enable to support C and his mother in making progress in this area. C is now on the waiting list to receive training from his Local Area Coordinator on using public transport.

Our impact

At present we measure the success or impact of our service through gathering feedback contained in letters, telephone messages and e-mails. Informal comments from parents and professionals have been recorded in order to help us evaluate our practice.

"Just had a great meeting with Jo from DS Scotland Charity who is helping us navigate the hell that is finding the right school #Thanks #Respect" – father of child with Down's syndrome in Glasgow

"DLA appeal won – I can't believe it! I can't thank you enough for your support." – mother of child with Down's syndrome in Edinburgh

"We made it! My child is going to stay in his nursery for another year! Thank you very much for your help and support in the appeal process!" – parent of child with Down's syndrome in Lothian

"I felt quite isolated before I contacted DS Scotland. This was for me a huge step. I am so glad I did, as they listened, were non-judgmental, and started the ball rolling for me. I felt that a huge weight had been lifted. They give both practical and moral support, which is ongoing. I feel anyone in a similar position to me could only benefit from contacting the Family Support Service. At the very least, there will be someone there to listen to you, and to provide support at any time you feel at a loss as to which way to turn" – mother of child with Down's syndrome

b) Provision of Branch Activities

Members of the charity automatically become members of their local branch. We currently have six branches through which we provide local contact and support to members who are parents of people with Down's syndrome as well as adults and children with Down's syndrome.

In addition, our branches fundraising activities contribute to the overall income of the charity and help them to organise activities and trips for their members. The branch committees are always trying to think of new fun things for members to do, which can be challenging at times as they are providing activities for children and adults with Down's syndrome as well as social activities for parents and carers to network and come together in a relaxed environment. Below is a brief summary of each branch's activity over the last year.

Ayrshire

Our Ayrshire Branch continued to hold monthly meetings in Kilmarnock. Some members were involved in a music and drama group. This has proved to be a great confidence builder for many members and a chance for the more confident to show their skills and talents.

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The branch also provides a yearly weekend excursion. This continued to be a popular event which included many children with more complex needs taking part in the fun. It also allowed siblings to attend and share the experience as well as allowing fathers a chance to share their experiences.

Central

Our Central Branch continued to run the popular Activities Club for all ages. People with Down's syndrome and their siblings enjoyed ball games, board games, pool and toys. Individual music sessions with a music specialist were provided. The branch also provided a Parent, Baby and Toddler Group where parents can share experiences while the children play.

Other events have been ten pin bowling outings that promoted socialising and exercise as well as the branch's annual trip to Blair Drummond Safari Park, which was attended by 30 members. The branch's annual Christmas Party was attended by 50 members of all ages and 27 people attended a Christmas pantomime. The branch had a fun day on 1st November to its celebrate 30th anniversary and for Down's Syndrome Awareness Week in March held an Open Day at the Activities Club with a photographic display. Information leaflets and newsletters were available to all who attended.

People who attended the above events received support from others, opportunities to socialise, exercise, learning new skills, confidence building and sharing best practices.

Edinburgh and the Lothians

The Edinburgh and Lothians Branch held several groups throughout the year for parents, adults and children with Down's syndrome. The Parent, Baby and Toddler group was attended by 15 members. The group has provided a lifeline for families as they come to terms with Down's syndrome. A physiotherapist also attended once a month to offer advice. The popular Boogie Bunch for adults with Down's syndrome enjoyed Zumba classes and other activities. This group had 15 regular members and is currently looking for helpers to supervise future group trips. A new group, Magic Stars, for young people aged 10 to 18 started. Magic Stars encourages healthy living choices and includes making healthy snacks and an inclusive physical activity such as dancing, football and dodgeball. There were seven regular attendees.

The branch also held Christmas events – an annual Christmas party and a branch outing to see a Christmas pantomime. The Christmas party was opened up to also include children aged 12-16 years old and resulted in 60 children attending. There were 80 branch members ranging from ages 2 to 80 who attended the Christmas pantomime.

Grampian

The Grampian Branch continued to hold its successful Sunday Group, for children 5 and under with any siblings and family welcome to attend and the pool group for adults with Down's Syndrome.

We held a family Christmas disco instead of a separate children's party & adult disco. Approximately 30 families came from all over the area for a fun afternoon, with children as young as 2 and adults in their late 30's all enjoying the dance floor together it was deemed a very successful Christmas party. One young lad even asked Santa for a special Christmas wish... A girlfriend.

It wasn't all groups and parties though, thinking of what was required to help communication, the branch decided to hold a special iapps workshop. As iPads are getting used more at home and in the classroom, it was a much sought after. With a mix of parents and a few professionals, 31 people filled the workshops.

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Tayside and Fife

The Tayside and Fife Branch continued to provide two regular groups for its members: the Ups and Down's Group and Beat It Out Drumming Sessions. These groups usually take place once a month throughout the year. The Ups and Down's group in St Madoes is an informal group for parents of babies and primary school-age children with Down's syndrome as well as their relatives and siblings. The group provides a mixture of play, song and sign for the children while the parents can chat and share their experiences over a coffee. During the year, the group had visits from Pyjama Drama, Eden Animal Handling, Disco Duck and also a Christmas party. Around 15 families regularly attend Ups and Down's.

The Beat it Out Drumming sessions, for branch members who are 12 years and older, provided further musical activities which were enjoyed by a number of regular attendees. Parents and carers also attended this group and enjoyed a coffee and catch up during the sessions.

Following the success of their 2013 visit, the branch organised another visit to St Madoes Community Centre from the BarrowBand to celebrate Down's Syndrome Awareness Week on Sunday 22nd March, where more than a dozen families enjoyed the live music and singing and dancing to songs about fruit and vegetables. A family Party Day is planned for the end of May 2015 in Dundee to raise both funds for the local branch and awareness about Down's syndrome.

West of Scotland

The West of Scotland Branch provided four regular groups for various age groups: Parent and Toddler Group, Drama Groups, Saturday Sociables and Ten-Pin Bowling Group. There were two Parent and Toddler Groups: in the Newton Mearns group children could have a music, movement and dance session with Jo Jingles and in Motherwell where there is a Sing and Sign session for parents and children to learn and expand Makaton signing. A new sports group for children with Down's syndrome aged 5-12 and their siblings started in the autumn. It is run by sports coaches from East Renfrewshire Council and runs at the same time as the Newton Mearns Parent and Toddler Group in the same building so children from the same family can attend whichever group best suits them.

The Drama Groups were provided to young people and adults with Down's syndrome. Between 14 and 22 people attended the groups regularly. Saturday Sociables, a group for adults with Down's syndrome, ran a range of social activities. Adults could meet new and old friends while enjoying arts, sports, cooking and day trips. The Ten Pin Bowling Group in Kirkintilloch was also popular for people with Down's syndrome 14 years and older.

Our impact

"For new parents, this group is a way for them to make initial contact with DSS and other parents and to receive the support they need in the early months following the birth of their child. Also, having contact with a physiotherapist on an informal basis is a priceless asset." Mother Lothian parent group

"The most important things for me about the parent group is getting to meet with other parents and passing on information and being able to have a chat and a cuppa. The other important thing is getting to see the physiotherapist." Mother Lothian parent group

"Having contact, on a monthly basis, with a group of babies and toddlers who may not be on my caseload has great advantages. Parents are able to get advice and support from me, and reassurance

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that they are doing everything right helps them. If I think the child needs a more formal referral, I am able to assist with this or signpost the parent to the most appropriate service. They are also able to speak to parents with children of all ages, those who have been through the same experiences as them and to talk and share and learn." Norma Gibb, NHS Lothian, Physiotherapist

"Our children love coming along to Ups and Downs each month and look forward to having fun with their friends. My husband and I also enjoy the group as we have got to know other families and their children in a friendly, relaxed environment." Parent member - Tayside and Fife branch

"There are very few local groups for our teenage son to attend so Beat it Out is a real life-line for him and in terms of getting out and about and socialising with other people the same age as him who also have the same interests". Parent member - Tayside and Fife branch

c) Communication and Information Resources

Digital Developments

We continue to update the current site and during 2015 received visitors from 85 different countries (2014 129 countries) and received 23,120 new visitors (2014 – 29,921). We also tendered for our new website and are now working towards this going live in June 2015.

Alongside our web site, we continued to produce our monthly e-bulletin through which we communicate once a month with our 1,395 subscribers, with additional editions when required. This service is growing steadily each year; this year we received 99 new subscribers (2014 155). Our open rates (i.e. instances where the addressee opens the file) have remained reasonably consistent with an average of 46% (2014 48%). We continue to be a success story for our e-bulletin company.

We have maintained our presence on social media sites Twitter, Facebook and YouTube page. Although our target audiences for Twitter are related organisations and professionals and parents and family members of people with Down's syndrome for Facebook, we have continued to see and welcome some cross over between the two sites. Our YouTube page is used to post videos of our events or to raise awareness of Down's syndrome through parents' videos.

Our social media profiles have developed into a thriving online community. Our Facebook page in particular serves as a platform for our 4,084 followers to engage with us and one another on a range of topics. Analysis shows that our audience responds well to posts that highlight positive experiences of people with Down's syndrome. As a result, we aim to focus on such activity while continuing to use the page as a platform to promote the core of our work.

We continue to offer our monthly live Q&A hour on facebook and twitter which has received 354 engagements ("likes", "shares" and "comments") during 2014/15.

Twitter continues to provide a communication forum with 1777 similar organisations, businesses and individuals. This also helps provides us with information we might otherwise miss.

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Our impact

"Great work" – Garvald Edinburgh (charity) on our work at the Scottish Parliament during Awareness Week

"Very well written and I agree with every word" – family member of individual with Down's syndrome in Edinburgh on an article written by our PR, Communications and Marketing officer for our regular Friends of the Scotsman column (see page 20).

Publications

Our bi-annual magazine, *Full Potential*, was in its sixth year of print and is delivered to our members every spring and autumn. Articles focused on: news, lifestyle, family, health, research, fundraising, events, opinion and are written by members, supporters, medical specialists and researchers. The four page supplement, *Fundraising Focus*, provides fundraising-related news, thank yous, activities and tips for our fundraisers. Our magazine goes out to over 1,100 subscribers throughout the UK and abroad.

Our publications are very popular among families and professionals in the UK and abroad. We aim to maintain this high quality by listening to our readership and striving to improve content and quality on an ongoing basis.

Our impact

"As a member of Down's Syndrome Scotland, we have received the Full Potential magazine for many years and have always found it to be an excellent source of information and advice. It is professionally produced, bright and attractive to read. We have also been able to reproduce a recent Full Potential article for our own magazine. Many thanks to Down's Syndrome Scotland." – Dave Anderson, Children's Services Manager (Barnardos)

Library

Our library resources are full of information for individuals with Down's syndrome and for their parents/carers and professionals. We publicised our library services, which is free to members, through our e-bulletins and magazine. Our Family Support Service promotes the library services to parents and professionals that they meet. This year as a result of long term illness library staffing was limited so we only added 13 books, 5 DVDs and 1 CD rom/software to our library. We expect to significantly increase our library resources in the coming year. These resources cover: education, language, bereavement, adolescence, ageing, Alzheimer's disease, health and development.

d) Grants for parents and carers

We currently oversee two grants programmes for parents/unpaid carers who have a significant caring role for an adult or child with Down's syndrome living with them. Both grants are run in conjunction with Shared Care Scotland on behalf of the Short Breaks Fund. We received a second batch of Creative Breaks funding, which runs from early November 14 to early October 2015. We have also been awarded the Keys to Life: Time for You fund, which runs from December 2013 to April 2015.

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The grants, in the range of £300-£500, are used to provide a break for the parent/unpaid carer whether it is a short break, gym/spa memberships, or a bike or garden furniture to provide themselves and family members with many hours of relaxation. This results in relief of stress and increased quality of life. We have awarded £23,708 between 72 carers of adults with Down's syndrome and £30,724 between 82 carers of children with Down's syndrome.

Our impact

"We cannot thank everyone enough for awarding us the grant which helped us to go on what we can only describe as a fantastic family holiday and we have come home feeling bright, relaxed and in a better frame of mind." – Parents of 24 year old daughter with late onset autism who were awarded a grant enabling the family to spend a long weekend in a wooden lodge in Dunoon.

"I feel more positive and upbeat. I now also feel that people understand the stresses that caring can bring and that my role is valued. The fund shows carers their stress is acknowledged." – Mum who had bought a tricycle for her son was now able to purchase a bicycle for herself. She now enjoys exercise both alone and with her son and sees the health benefits.

e) Awareness

We once again focussed a lot of our energies during and around Down's Syndrome Awareness Week which took place between 16th and 22nd March 2015.

A prominent part of our work in this area was with the Scottish Parliament. We based a team there for the full week, talking to MSPs about the importance of developing communication skills in young people with Ds and raising awareness around early onset dementia in older individuals. We have signatures from 66 MSPs who wanted to "learn a little more" as our branding encouraged.

We also organised a photography exhibition in Eden Court, Inverness entitled "A Different Perspective". We displayed over 40 photographs taken by Oliver Hellowell, a young man with Ds and achieved local press coverage around a visit from MSP Rhoda Grant. Oliver has gained a great deal of attention in recent months with a variety of press coverage and most memorably, an appearance on The One Show, seen by a national primetime BBC audience. We continue to have a positive relationship with him and his family based in Somerset.

This followed a showing of our Six Percent exhibition during February at Birnam Arts and Conference Centre near Dunkeld. This received local press attention for the photographer Graham Miller when we arranged a photocall with Deputy First Minister John Swinney. We also arranged an event for Perth College students who were able to talk with Mr Miller and local mother Katrina Leese about the project and life as a parent of a child with Ds respectively. STV picked up on this and aired a news piece in the Dundee area. Katrina was also interviewed for the Scottish Sun who ran a positive double-page spread in advance of the exhibition opening to the public.

Further to these exhibitions, we ran a successful Race21 event in Glasgow. We will be rolling out events in Edinburgh, Inverness, Aberdeen and Dundee later in the year on the back of this.

We were also able to secure national radio coverage during Awareness Week following our nomination of 15 year old Amy Clark for a Young Scot Award. An enthusiastic medal winning gymnast, Amy will be competing in the Special Olympics 2015 in Los Angeles. We used this as a means to propose a live interview

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on BBC Radio Scotland's Kaye Adams show with Amy, her mother Kirsty and Callum Mackinnon (PR, Marketing and Communications Officer). Amy's nomination was also reported in the Sunday Mail. As ever, we promoted standard fundraising such as Do A Dish and Lots Of Socks to our membership as well as supporting individuals with their own fundraising ideas.

HELP TO FACILITATE THE PERSONAL DEVELOPMENT OF PEOPLE WITH DOWN'S SYNDROME IN ORDER THAT THEY MAY REALISE THEIR FULL POTENTIAL

f) Work with young people and adults with Down's syndrome

Our Making Your Way Through Life (MYWTL) project, which was funded by the Big Lottery for five years until July 2014, delivered life skill courses and The Big Plan programme to young people and adults with Down's syndrome. These courses developed practical and social skills, increase confidence and independence and make plans for the future. The MYWTL project held two Big Plan Gatherings in April and May 2014 for all of the families who had participated in the programme over the five years of the project. Twenty five young people and adults with Down's syndrome came together which gave us the opportunity to hear, that even after the sessions finished they were still benefiting from the planning, life skills and motivation gained in their Big Plan. For most, their big plan achievements had led onto further goals and to new opportunities.

In June 2014, there was a follow up meeting in Glasgow for the last Big Plan which started in January 2014. Six families took part and came together to celebrate achievements and support each other in their progress of actions steps.

The MYWTL project employed five sessional trainers with Down's syndrome. The trainers continued to support the delivery of courses and to improve their training skills.

Our impact

"Enjoyed the Big Plan. Good to see other young people who want to achieve things and get encouragement." – parent of a child with Down's syndrome

"Well organised, friendly meetings. Excellent idea and a good start for families and friends as well as providing direction for the participants. Helped us all recognise the skills the participants already have and can develop." – parent of a child with Down's syndrome

"Amazing. They have been life changing. I faced my fear of flying, started cooking, ceilidh dancing, getting the train to Glasgow and setting new goals." – young adult with Down's syndrome who took part in the project

"Enjoyed meeting new people. I enjoyed the Big Plan and thinking about my future." – young adult with Down's syndrome who took part in the project

g) Achieving Better Communications ("ABC") and Communications Skills Pilot

The popular ABC Groups in Edinburgh have continued throughout 2014/2015 with 27 children attending weekly. Our Communications Skills pilot project ran from August 2013 – June 2014 thanks to funding received from Equitable Charitable Foundation, RS MacDonald and Children's Aid Scotland. a total of 54 families benefitted from this programme.

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We commissioned an independent formal evaluation of our communication work and were delighted with the very positive report we received.

The Bank of Scotland Foundation and The Equitable Charitable Trust have kindly supported us again during this financial year, so that we were able to continue the ABC groups set up in Glasgow and establish new groups in Perth and Aberdeen, this funding secures the groups until June 2015. A total of 42 children currently benefit from this service.

Our impact

"I can't believe the difference in F since he started the sessions. His communication has improved immensely. He's moved onto things that I would never have imagined him doing. They've inspired me to sort of push him again and get the best out of him." An ABC parent

"It's been wonderful. I think the ABC group is fantastic because the parents are involved and it's weekly and each week you have a target. An aim to work with and it teaches you how to help your child on a day to day basis." An ABC parent

"Please, please, please repeat or do another group, ideally an ABC group or equivalent." Parent workshop participant

h) Down's Syndrome Sports ("DSSports")

Our DSSports programmes continued to be successful and well received despite no significant new developments this year. Football and Dance have continued through the Ability Counts programme and in partnership with the Celtic Foundation. Our DSSports Swimmers continue to be very successful this year and were finalists for the Sporting Chance Award at the SCVO charity awards, although disappointingly not the winners.

Our impact

"Gregor has been involved with Ability Counts programme since it began. The progress that all of the kids have made is incredible. At the beginning many couldn't run after the ball, and nearly all were knocked like skittles when passed the ball. Now they are all able to run and pass to each other. Gregor is developing ball skills which he delights in sharing with his peers at school - football is a real leveller! The kids travel from all over so many only know each other from attending this group but they have a genuine fondness of each other as friendships have developed. There's nothing like it - I'm delighted he's been involved." – mother of a child with Down's syndrome

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**ADVANCE THE EDUCATION OF THE GENERAL PUBLIC AND PEOPLE PROFESSIONALLY INVOLVED IN
SCOTLAND ABOUT DOWN'S SYNDROME, AND THE CAPABILITY AND RIGHT OF PEOPLE WITH DOWN'S
SYNDROME TO LEAD REWARDING AND INDEPENDENT LIVES**

i) Provision of Information to Professionals

Our Family Support Service also supports professionals, whether this is medical professionals, education staff or support staff. Other professionals such as health visitors and home visiting teachers have also contacted the organisation for support and information. Our new baby packs continue to be available in every maternity unit in Scotland. In the last year the service supported a further 521 professionals during the year through dealing with their enquiries. We would like this to continue and grow further.

Our impact

"All my questions answered! I have a lot more confidence and knowledge concerning Down's syndrome now." – Primary school teacher

j) Training for professionals

The charity provides training and support to staff working in mainstream and special schools, family centres, out-of-school care provisions, leisure/social facilities and hospital/health staff.

We registered with Education Scotland as a Continued Professional Development provider and our courses are accredited CPD. This year, we introduced a new training course called 'Teaching Reading' that focused on children with Down's syndromes' particular learning strengths and challenges, as well as strategies to improve reading and comprehension. This course was designed for teachers and support staff.

Training and/or consultation visits have taken place in 23 local authorities from Orkney and the Western Isle's to the Borders and Dumfries and Galloway. We delivered a total 38 training courses and 27 consultation visits to a range of professionals from all 32 local authority areas.

Activity in this area of work is primarily the responsibility of our Family Support Service Officers.

Our impact

At the end of each training course we ask participants to complete evaluation forms and below are some representative comments received on forms this year.

"Very informative best course I have been on for ages" primary school teacher

"Great course really helpful, informative and practical could have stayed for longer." depute head teacher

"Really valuable information which I could relate to the young person that I work with" high school teacher

"fantastically good presentation as a learning support teacher I learned loads."

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k) Policy work

Our first policy officer joined us in July 2013 and the position is currently funded by the Scottish Government's Third Sector Early Intervention Fund through the Big Fund.

Consultations

We submitted responses to consultations on the Public Bodies (Joint Working) (Scotland) Act 2014 and the new National Care Standards.

We responded to a call for views launched by the Equal Opportunities Committee of the Scottish Parliament on the issue of age and social isolation. We also submitted evidence to the Education & Culture Committee of the Scottish Parliament on the educational attainment gap.

The draft Statutory Guidance on Parts 4,5 and 18 (96) of the Children and Young People (Scotland) Act 2014 is now open for consultation until 1 May 2015. This is a significant piece of work on the GIRFEC legislation that will be implemented from summer 2016. We are currently waiting for feedback from DSS Policy Panel before completing our response to this consultation.

Policy Panel

We now have 16 members on DSS Policy Panel (compared with 10 last year). In November 2014, the first policy workshop was also held during DSS annual conference. It was an opportunity to inform members of DSS policy work and of the importance of their personal experiences in developing future policy recommendations.

Events

In February 2015, a motion was submitted (S4M-12434) by John Wilson MSP on Down's Syndrome Awareness Week which emphasised the need to improve communication skills for children and adults with Down's syndrome.

During Awareness Week, DSS held an exhibition sponsored by John Wilson MSP for a week in the Garden Lobby of the Scottish Parliament. The focus for 2015 was on communication skills and dementia. Two new leaflets (one on communication groups, the other on dementia) were distributed to MSPs and researchers, along with magazines, annual reports etc. Over sixty MSP's "learned a little more" about Down's Syndrome and Down's Syndrome Scotland and signed our board to say they had done so.

'Delighted to support Down's Syndrome Awareness Week @ScotParl. Thanks for being here.' - John Swinney MSP (Twitter)

'Communication is key to inclusion. By supporting people with Ds to develop and maintain their communication skills we ensure that their voices can be heard in decisions affecting their lives and that their rights are upheld and respected by all.' – Siobhan McMahon MSP

Publications

- Article in the Scotsman in August 2014 on access to sport for children with Ds, 'Levelling playing field for everyone' (sic)
- Article on Self-Directed Support in DSS magazine in September 2014
- Articles in several e-bulletins on voting rights, employment opportunities and DSS Policy Panel.

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AHP Care Pathways

We worked with the AHP National Lead for Children and Young People looking at the role and support offered by AHPs to children with Down's syndrome and their parents/carers. We hope that this new project will lead to the development of a nationally agreed Down's Syndrome Specific Care Pathway.

- **Meetings with civil servants:**
 - Scottish Government's team responsible for adults with learning disabilities.
 - Scottish Government's team with a remit on children with learning disabilities.
 - Head of Transport Accessibility and Road Safety Branch in Transport Scotland ahead of a Transport Accessibility Workshop/Summit later this year.
 - Then Cabinet Secretary for Training, Youth and Women's Employment, Angela Constance, to talk about apprenticeships for adults with Down's syndrome (further to the debate held in Parliament during Awareness Week 2014)

Having raised our profile with MSPs and civil servants we are being invited to participate in a range of activities or groups and our submissions to consultations are being quoted in government reports.

- **Invitations to take part in workshops/coalitions:**
 - Invitation to a workshop by Scottish Government's Disabled Children and Young People Advisory Group on the draft guidance on GIRFEC as part of Children and Young People (Scotland) Act 2014.
 - Invitations to Inclusion Scotland's seminars 'Grasping the Thistle' on issues related to the UNCRPD and mental health law.
 - DSS is also a member of the Putting Baby in the Bath Water coalition which influences Scottish Government's work on the Children & Young People (Scotland) Act 2014: the coalition focuses on the importance of primary prevention and intervention in the first 1001 days of a child's life.
- **DSS submissions quoted in Scottish Government's policy reports:**
 - DSS quoted several times in the Expert Working Group on Welfare's report published in June 2014 on a new benefits system in an independent Scotland (DSS submitted evidence to the group in December 2013).
 - DSS cited several times in the consultation analysis report by Transport Scotland on the possibility of extending eligibility criteria - Blue Badge Scheme (DSS submitted evidence in December 2013).

Our developing and enhanced relationship with the Scottish Government and our increased credibility has resulted in us now being viewed as a "key delivery partner" in the implementation of the government's learning disability strategy Keys to Life.

1) Awareness and Fundraising

Raising the awareness of Down's syndrome and the charity as well as raising funds is paramount to us and our mission. By raising awareness of Down's syndrome and the charity, we raise the profile of the charity and this provides an opportunity for us to reduce the stigma of Down's syndrome, advertise our services in communities throughout Scotland and promote fundraising and volunteer opportunities to new and

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current supporters. We currently do this through events both awareness raising and fundraising, media relations, recruiting volunteers, businesses and working with our patrons.

Events and Campaigns

This year has been a whirlwind of activity for our fundraising and awareness events. In May we held a very successful Firewalk which attracted twenty wonderful fundraisers who raised over £10,000 and was much enjoyed by all. Even our CEO warmed her toes and took part! We had 22 runners in the Edinburgh Marathon Festival in June which has been the most for us so far. The Spartan Obstacle course in September was a fun day with Falkirk Hockey Club teaming up with us to divide the spoils of the fundraising. In November we hosted a gala dinner in Glasgow for over 300 people. Paul Corbally (a young man with Ds) gave a very amusing after-dinner speech and showed absolutely no indication that he was nervous doing so.

In January we launched Drop a Size for Ds, a sponsored slimming challenge to lose 21lbs in 3 months. We have had reasonable response but enough to be able to build on in years to come.

Following the success of the inaugural Race 21 in Glasgow last year we decided to roll it out to more parts of Scotland. The concept of Race 21 came from Karen Gilligan, one of our Board members and is a fun run comprising a three person team connected at the wrists by shock cord, that have to complete a simple 1 mile course through seven check points. It is a fundraising event, an awareness raising event and is easy enough for anyone to do (and complete). Everyone gets a medal and a T shirt and the message is that regardless of your ability you can rely on your team to help you finish. In March, the Glasgow R21 took place in Maxwell Park and we had a good turn-out. Plans are well underway for the Edinburgh and Inverness races in June 2015 and Dundee and Aberdeen will host theirs in September 2015. The plan is to make these regular events which will build on year on year as awareness increases.

Surrounding Down's Syndrome Awareness Week, we continued to run a month long fundraising and awareness campaign, Do a Dish for Down's Syndrome. The focus of this campaign is around inclusion and the way in which sharing food brings friends, families and communities together. The event is now in its 6th year and we have many members who run successful coffee mornings and bake sales. We also took part in Down Syndrome International's Lots of Socks campaign, which was very successful with families, schools and colleagues. Social media was buzzing with lots of fab photos of people wearing odd sock and we even had the strictly uniformed brigade of the Perth Firemen joining in and wearing odd socks!

Our other awareness campaigns included an exhibition of photographs from Graham Miller's book 6 Percent and Oliver Hellowell's photographs were exhibited at Eden Court (see page 13).

Our impact

"By fundraising for DS Scotland, it's not only helping a great charity but it has also helped me get off the couch and change my lifestyle and health. It makes me feel happy that I have given some of my time to help a worthy cause so others can enjoy the benefits" – Alison McFarlane (cousin of Eilidh who has Down's syndrome).

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Media Relations

We work with journalists to provide news responses to issues focused on people with Down's syndrome and their families. We also pitch in-depth feature stories to journalists about people with Down's syndrome and their family, which we hope will increase the awareness of people with Down's syndrome to the general public. We encourage our members and branches throughout Scotland to promote fundraisers' events and profile stories to their local papers.

During the year we have had 23 press mentions (62 in 2013/14). These have covered a range of mediums including radio, TV and printed press. We have had a presence both nationally and regionally including BBC Radio Scotland, STV, The Scottish Sun and the Sunday Herald. We have continued contributing to the Scotsman newspaper through our Friends of the Scotsman membership which allows us to write articles six times a year, regularly securing the main feature on this page. Our article from February 2015, discussing freedom of speech gave us our first front page mention as Friends of the Scotsman. Other topics covered have included the lack of employment opportunities for people with Down's syndrome and coverage of our work during Down's Syndrome Awareness Week. These features consistently generate positive feedback from our supporters.

Our impact

"Very well written and I agree with every word" – sister of person with Ds in response to Friends of the Scotsman article

"Well done Amy, what a fabulous interview, you all done (sic) really well" – Facebook Friend responding to radio interview with teenager with Down's syndrome

Charity patrons

Our patron, John Barrowman, of Doctor Who and Torchwood fame, secured collections for us at the SECC in Glasgow after his Christmas pantomime. These collections raised almost £24,500 for the charity. Our patron, Gary Coupland from The Singing Kettle fame, had a "special" birthday this year and asked his guests to donate in lieu of gifts. He raised £300 for the charity.

PROMOTE AND SUPPORT RESEARCH OF BENEFIT TO PEOPLE WITH DOWN'S SYNDROME AND PUBLISH THE RESULTS OF SUCH RESEARCH

m) Supporting Research of benefit to people with Down's syndrome

During the last year we have continued to support a variety of small research projects. We have also supported other significant projects which are detailed below.

- University of Glasgow where we have continued our work in relation to Down's syndrome and the development of dementia (topcog study);
- University of Bristol in supporting their set-up of Feeding and Autoimmunity in Downs syndrome Evaluation study (FADES). This should receive ethics approval and commence summer 2015;

Down's Syndrome Scotland continue to work with Down's syndrome Medical Interest group ("DSMIG") and hope to see this relationship grow over the next year.

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OTHER

n) Working with other professionals

We maintain a strong commitment to working closely with other organisations where this can add to what we do and when resources allow. We have continued to represent the interests of individuals with Down's syndrome to the following organisations and committees:

Learning Disability Alliance Scotland (LDAS)

This organisation brings together people with learning disabilities and staff from its member organisations. It is an active campaigning organisation, helping people with learning disabilities to have a voice and make it heard.

Cross Party Groups

We are members of three cross party groups, the Learning Disability Group, Children and Young Peoples' Group and the Disability Group, raising issues pertinent to Down's syndrome and working with other members on taking issues forward.

Keys to Life Implementation Group

This group was set up by the government to ensure that the Keys to Life strategy for people with learning disabilities is implemented throughout the next 10 years. The charity's Chief Executive was a member of the Keys to Life Implementation Group.

During the year, the Scottish Government have been developing a new way of working on the implementation of the Keys to Life strategy. The Implementation Group has been disbanded and the approach now focuses on outcomes being achieved through a variety of specific key delivery partners - of which Down Syndrome Scotland is one. This new approach by the Scottish Government marks a very significant change; one that spans across government departments albeit lead by the department that leads on learning disability policy. We see this as very positive and are optimistic that because of this, better and more lasting progress will be gained in achieving better outcomes for people with Down's syndrome and their families.

Our new status as a key delivery partner is a significant recognition of both our charity and Down's syndrome in the Scottish learning disability landscape and is a result of conscious efforts to raise the profile with the government and the parliament. (See **Policy Work** section in this report for more information).

Scottish Consortium on Learning Disability (SCLD)

We are formal partners in this consortium of organisations that was formed in order to bid to be the learning disability Centre of Excellence in Scotland, as recommended in the policy document Same As You. The other partners are the Association for Real Change (ARC), Badaguish Outdoor Centre, British Institute for Learning Disabilities, Capability Scotland, Enable, Key Housing, Profound and Multiple Impairment Service (PAMIS), Quality Action Group, University of Dundee, University of Glasgow and University of St Andrews. Our Chief Executive is a trustee director and vice chair of SCLD, a charitable company.

Due to the changes in the Scottish government's approach to Keys to Life (mentioned above), the role of SCLD has also been under discussion between the Scottish government and the trustees. A trustee Working Group chaired by our Chief Executive has been considering the way forward and during the coming year SCLD will be reviewing and amending its role and position in the learning disability landscape

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in Scotland. It is too early in the process to predict whether this will lead to a change in the relationship between the charity and SCLD.

o) Investors In People (IIP)

During this year we undertook our IIP re-accreditation. This involved our assessor interviewing staff, trustees, volunteers and service users. We were delighted to receive a very positive report and to have successfully regained our IIP status.

4. FINANCIAL PERFORMANCE

The Statement of Financial Activities (SoFA) shows the net movement in funds as a deficit for the year of (£63,396) (2014 surplus £94,258).

This deficit can be broken down further into net deficit on the movement of unrestricted general funds of (£25,679). During the financial year there was a turnover of senior staff which resulted in unexpected recruitment costs. As a result of changes in the fundraising team some activities did not go ahead as planned and consequently incoming resources were lower than expected; however, reduced expenditure on these activities reduced the overall impact. Despite this unplanned expenditure the resultant deficit was lower than budget.

A net deficit on the movement of restricted funds of (£26,310) which is a timing issue resulting from funds being received in the previous financial year but expended on services during this financial year.

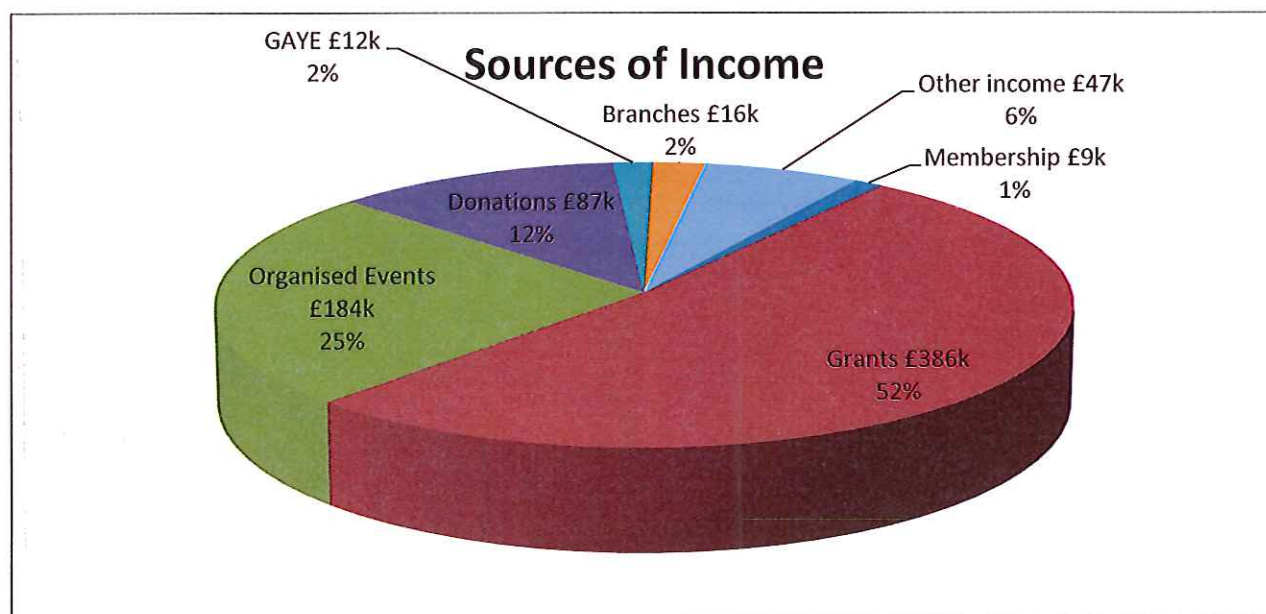
In year branch expenditure of (£11,407) was funded from retained branch funds.

In 2015 the Charity's income that came through Voluntary Income and Activities for Generating Funds amounted to £669K which represents 90% of total income (2014 £655K and 90%) this is a 2% decrease on 2014 and is due largely to the absence of legacies

During 2014-15 the charity has secured funding:

- to increase the size of the Family Support Service;
- to continue to fund a full-time Policy Officer for a further year to help us have an impact on policy matters;
- to continue allowing allocation of funds to carers of adults or children with Down's syndrome who would benefit from increased respite care or are in need of a break;
- to extend the delivery of a Communication Skills pilot whereby workshops are offered in various locations throughout Scotland to provide speech and language services;
- to start our Friends Connect project which will support 64 adults with down's syndrome to develop and maintain friendships
- to fund the Scottish Delegation travelling to Chennai to take part in the WDSC and take part in the handover ceremony as hosts for 2018

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During the year our fundraising team was disrupted by senior staff leaving the organisation and delays in restoring the team to full strength. Appointment of new fundraising staff will bring the team up to its full complement early in the new financial year. The importance of Trust fund income and the success of the Trust Administrators efforts was recognised with an extension to their working hours.

We will continue to tightly control costs whilst striving to provide the high level of support needed by our members and supporters.

We refer below to our plans for 2015-16 and we would urge our members and supporters to continue to give regularly and fundraise if we are to meet these goals. If we all work together we can continue to support everyone in our unique community in Scotland.

Thank you to all our supporters who generously gave funding during 2014-15:

Charitable Trusts, foundations and other grant-giving bodies/funders (in alphabetical order)

Agness Hunter Trust
 Albert Hunt Trust
 AM Pilkington Charitable Trust
 AMW Charitable Trust
 Andrew Paton's Charitable Trust
 Bank of Scotland Foundation
 Big Lottery Fund
 Children's Aid (Scotland) Ltd
 Christina Mary Hendrie Trust
 Cruden Foundation
 DFRA Lloyds Banking Community Fund
 Emmanuel Kaye Foundation

Miss EC Hendry's Charitable Trust
 Northwood Charitable Trust
 P F Charitable Trust
 Scottish Government
 Shared Care Scotland
 Souter Charitable Trust
 Templeton Goodwill Trust
 The Enzo Londei Trust
 The Equitable Charitable Trust
 The Hospital Saturday Fund
 The Hugh Fraser Foundation
 The Robertson Trust

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Gordon Fraser Charitable Trust
KLA Tencor
McTaggart Third Fund
Miss BW Muirhead's Charitable Trust

The RS MacDonald Charitable Trust
The Stafford Trust
Widowers Childrens Home Trust

Business donations and sponsorship (listed in alphabetical order)

KLA Tencor
Lothian Buses

Safestore
Scottish Consortium for Learning Disability

Individual donations and fundraising

In 2014/15 Down's Syndrome Scotland received almost £289k from membership subscriptions, donations and both national and local fundraising events (2014: £297k). Our thanks go to all those who gave of their time or money to support us.

a) Plans for 2015-16

We will continue to monitor the fundraising function as the new Fundraising Manager and Community Fundraiser settle into their posts. This would be an area we expect to see grow and provide us with more sustainability. Our volunteer recruitment will continue for collection can collectors and administrators, fundraising event volunteers and in memoriam volunteers. We will continue training our volunteer speakers throughout 2015 and hope to increase the number of talks to local groups and associations over the next year. We will continue to pro-actively focus on fundraising through our fundraising team and through our Family Support Service.

Our Communications Skills Workshops programme ended in June 2014 and we were delighted with the independent evaluation carried out the University of Strathclyde. This enabled us to secure funding to continue to develop the work and to set up new ABC groups during 2014/15 and we hope to see these continue to grow throughout 2015/16.

As a very large part of what we do is reactive and dependent on the requests for support that come to us from families and professionals alike, we will continue to ensure that we are as ready as we can be to provide an excellent and comprehensive service. We hope to see the continued development of the Family Support Service in their geographic areas, delivering a more personalised service and a review over the next year of several of our publications.

Our New Friends Connect Project funded until August 2017 by the Big Lottery will see all of its friendship groups begin and the matching process settling down, so that friends are meeting up between groups.

We will continue to work on raising the profile of the charity and awareness amongst the general public through exhibitions and campaigns during 2015.

After bidding, we have been chosen to host the 13th World Down Syndrome Congress (WDSC) in 2018. In 2015 a delegation will attend the WDSC in Chennai for a handover ceremony. Planning for hosting the 2018 WDSC in Glasgow will gather pace with the website for the event and logo's being launched during 2015.

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Internally we continue to strive to improve, and this year will see our branch procedures implemented and significant consultation with the membership as we develop our new strategic framework 2016 to 2019.

We are well underway with the work on our new website. We are working with MTC Media to have the new Down's Syndrome Scotland site live on Monday 1st June. The main aim of this site is, not only to provide a fresh and modern improvement to our current site, but to improve navigation so that visitors can find the information they require as quickly and as easily as possible. We hope to achieve this by creating a visual and engaging site with clear "signposting" guiding visitors and by condensing the number of pages into something more manageable.

b) Reserves Policy

Down's Syndrome Scotland maintains three types of Reserves:

1. Restricted Funds
2. Unrestricted Funds
3. Designated Funds

The charity does not hold any endowment funds.

1. Restricted Funds

Where as a result of an appeal or a donor specifically expresses a wish for funds to be utilised for a particular purpose, these are held as a Restricted Fund.

2. Unrestricted Funds

The General Unrestricted Reserve Fund represents the free unrestricted funds of the charity not designated or invested in tangible fixed assets. These are held to meet general current and future running costs of the charity and to fund activities for which it does not prove possible to obtain specific funding.

Our policy is that reserves of the equivalent of six months average unrestricted expenditure (not including branch reserves) should be held in the General Reserve Fund to provide sufficient time to replace any lost funding or to make the necessary alterations to activities. Maintaining this level of reserves is regarded as good practice and one we strive towards, although currently we have reserves of less than 6 months.

As at 31 March 2015 the free reserve balance on the General Reserve Fund was £110k as against the target set under this policy of £188k.

3. Designated Funds

Designated Funds were created to build up funds which may be used in future periods to help defray the impact of expenditure. This includes the following categories of spend to set aside amounts in order to:

- a) Replace capital items such as IT systems and property – it is our policy to transfer £10,000 into the Capital Renewal Fund each year as surpluses allow, which will enable the periodic replacement of office equipment and fixtures and fittings.
- b) The trustees have agreed that where possible any legacy income would be retained by the charity in order to create a fund to minimise the impact of our pension liability.

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- c) Represent the amount of unrestricted reserves invested in tangible fixed assets – this is the amount equal to the Net Book Value of the Fixed Assets.
- d) Represent the funds held on behalf of the branches - Down's Syndrome Scotland has a network of six branches throughout Scotland.

Each branch is run wholly by volunteers and undertakes a variety of social activities. It is recommended that each branch should maintain cash reserves representing 12 months average monthly costs. At 31 March 2015 each branch has reserve equal to or greater than 12 months average expenditure

c) Risk assessment

The Board of Trustees has assessed the major risks to which the charity is exposed and systems have been established to mitigate these risks. The Board and the Finance committee review the risks facing the charity on a regular basis and have a detailed risk register with documented responsibilities and actions required. Key potential risk areas highlighted in the risk register include:

- Protection of vulnerable individuals;
- Significant additional annual contributions to the pension fund;
- Significant reductions in voluntary income;
- Delivery of the Down's syndrome World congress in 2018;

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DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors (who are also Trustees for the purposes of Charity Law) are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

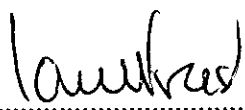
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures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

The Directors are responsible for keeping proper accounting records and 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Small Company Exemptions

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors and signed on its behalf by:


.....

Ian Fraser
Chairperson


.....

Pandora Summerfield
Company Secretary

Date: 17 June 2015

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**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS AND MEMBERS OF
DOWN'S SYNDROME SCOTLAND**

We have audited the financial statements of Down's Syndrome Scotland for the year ended 31 March 2015 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Financial statements (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Financial statements (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Financial statements (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' Annual Report and the requirement to prepare a strategic report.


Michael Crerar (Senior Statutory Auditor)

Date: 17 June 2015

for and on behalf of Geoghegans
Chartered Accountants and Statutory Auditor
6 St Colme Street
Edinburgh
EH3 6AD

**DOWN'S SYNDROME SCOTLAND
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**STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
For the Year ended 31 March 2015**

	Notes	Unrestricted	Restricted	2015	2014
		£	£	£	£
INCOMING RESOURCES					
<i>INCOMING RESOURCES FROM GENERATED FUNDS</i>					
<i>Voluntary Income</i>					
Grants and Trusts		7,700	378,413	386,113	365,173
Donations and Gifts		87,012	-	87,012	89,387
Legacies		-	-	-	17,009
Give as you earn donations		11,871	-	11,871	13,787
Membership Subscriptions		8,850	-	8,850	8,672
<i>Activities for Generating Funds</i>					
Organised Events		184,091	200	184,291	169,264
Branch Activities		15,979	-	15,979	16,735
Conferences and Literature		5,507	11,561	17,068	16,621
Other Income		17,553	10,964	28,517	28,719
<i>Investment Income</i>					
Bank Interest Received		1,753	-	1,753	1,738
		<u>340,316</u>	<u>401,138</u>	<u>741,454</u>	<u>727,105</u>
RESOURCES EXPENDED					
Cost of Generating Funds	3	126,322	-	126,322	98,056
Charitable Activities	3	235,024	427,448	662,472	516,263
Governance Costs	5	16,056	-	16,056	18,528
		<u>377,402</u>	<u>427,448</u>	<u>804,850</u>	<u>632,847</u>
Net movement in funds in the year		<u>(37,086)</u>	<u>(26,310)</u>	<u>(63,396)</u>	<u>94,258</u>
Fund Balances brought forward at 1 April 2014		359,295	177,358	536,653	442,395
Fund Balances carried forward at 31 March 2015		<u>322,209</u>	<u>151,048</u>	<u>473,257</u>	<u>536,653</u>

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
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**BALANCE SHEET
As at 31 March 2015**

	Notes	2015	2014
		£	£
Fixed Assets			
Tangible Assets	6	83,356	89,616
Current Assets			
Debtors	7	41,050	21,950
Cash and Bank and in Hand	8	367,935	458,069
		408,985	480,019
Creditors: amounts falling due within one year	9	(19,084)	(32,982)
Net Current Assets		389,901	447,037
Net Assets		473,257	536,653
Funds			
Restricted Funds	11	151,048	177,358
<u>Unrestricted Funds</u>			
General	11	110,910	130,329
Designated Funds	11	211,299	228,966
		473,257	536,653

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Accounts were approved and authorised for issue by the Board of Trustees on 17 June 2015 and signed on its behalf by:



**Ian Fraser
Chairperson**



**Joanne McAlpine
Director**

The notes on pages 32 to 41 form part of these accounts.
Company Registration Number: SC356717

**DOWN'S SYNDROME SCOTLAND
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FOR THE YEAR ENDED 31 MARCH 2015**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2014**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice: Accounting and Reporting for Charities (SORP 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

They include the results of Down's Syndrome Scotland's operations as described in the Trustees' Report and all of which are continuing. The financial results of the six branches are consolidated with the results from the national office to produce the full accounts of the charity.

The accounts are prepared on a going concern basis.

Funds

All income and expenditure is dealt with through the Statement of Financial Activities. Funds are classified as restricted funds, unrestricted funds or designated funds, defined as follows:

- Restricted Funds - Restricted funds are funds subject to specific trusts or conditions, which may be declared by the donor or with their authority (e.g. by the restrictive wording of an appeal). Restricted funds can be either income funds or capital funds;
- Unrestricted Funds - Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of Down's Syndrome Scotland;
- Designated Funds - Designated funds are unrestricted funds that have been earmarked by the trustees for a specific purpose.

Gift Aid

Income from Gift Aid donations include the received or receivable associated tax credit.

Leasing Commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.2 Income

Grants and Trusts

Grants and Trusts receivable are credited to the Statement of Financial Activities in the year in which they are receivable; being when the charity is entitled to the income and it is virtually certain it will be received. Grants receivable for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until the conditions for receipt have been met.

Donations and Gifts

Donations, legacies and voluntary income are credited to the Statement of Financial Activities in the year in which they are receivable; being when the charity is entitled to the income and it is virtually certain it will be received. Gifts in kind are valued at market rates.

DOWN'S SYNDROME SCOTLAND TRUSTEE'S REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

Legacies

Legacies receivable are credited to the Statement of Financial Activities in the year in which they are receivable; being when the charity is entitled to the income, it is virtually certain it will be received and the amount can be measured accurately.

Activities for Generating funds

Activities for generating funds are made up of income generated by individuals and groups who fundraise on our behalf. This income is recognised in the period in which it is generated and therefore receivable by the charity.

Branch activities represent a number of different sources of voluntary income raised by and for branches.

Investment income

Investment income is made up of interest receivable, and is recognised in the period in which it is earned.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and their cost written off over a period depending on the type of asset as shown below.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

	%	Basis
Heritable property	2.5	straight line
Office equipment	25	straight line
Fixtures & Fittings	10	straight line

1.4 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. The charity is not registered for VAT and expenditure is therefore inclusive of any irrecoverable VAT, which is reported as part of the expenditure to which it relates:

- Cost of generating funds comprises costs incurred in applying to people and organisations to contribute financially to the charity's work. This includes the costs of staging special fundraising events and salaries of staff involved in fundraising work.
- The cost of charitable activities is those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of time spent on each activity.

1.5 Pension Scheme

The charity operates a group personal pension scheme on a defined contribution basis. The contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

The Charity is also a member of the Scottish Voluntary Sector Pension Scheme (the Scheme), which is a multi-employer defined benefit pension scheme. This Scheme closed to future accrual on 31 March 2010. As it is not possible to confirm the charity's share of underlying assets and liabilities of the Scheme it is accounted for as a defined contribution scheme with costs equal to the contributions made for the period.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015**

2. Taxation

As a charity, Down's Syndrome Scotland is exempt from tax on income and gains to the extent that these are applied to its charitable purposes. No tax charges have arisen in the Charity.

3. Analysis of Total Resources Expended

	Direct Costs	Support Costs	2015 Total	2014 Total
	£	£	£	£
Cost of Generating Funds	126,322	-	126,322	98,056
<u>Charitable Activities</u>				
Family Support Services	245,719	207,638	453,357	353,714
Person centred Development	81,413	-	81,413	66,442
Communication skills	30,323	-	30,323	35,980
Education, policy and outreach	69,993	-	69,993	40,832
Local branch activities	27,386	-	27,386	19,295
	454,834	207,638	662,472	516,263
Governance	16,056	-	16,056	18,528
	597,212	207,638	804,850	632,847

Details of Charitable Support Costs:

Insurance and rates	5,688	4,633
Repairs and maintenance	2,553	6,485
Utilities and cleaning	4,438	4,285
ICT software, licences and support	14,620	11,898
Depreciation	9,638	5,807
Telephone & postage	9,633	8,652
Resources/printing/publications	2,396	1,622
Stationery/photocopying	12,587	7,820
Events/venue hire	10,171	19,582
Professional fees	22,934	16,085
Sundry expenses	3,828	3,367
Storage costs	1,820	1,820
Loss on disposal of fixed assets	-	1,569
Finance and admin staff costs	150,866	127,335
Death in Service	1,285	1,205
Caravan	6,608	5,109
Recharged costs	(51,427)	(42,230)
	207,638	185,044

**DOWN'S SYNDROME SCOTLAND
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4. Staff Costs

	2015 £	2014 £
Wages and Salaries	404,173	311,512
Social Security Costs	33,743	28,392
Pension Costs	15,830	13,781
	<u>453,746</u>	<u>353,685</u>
<u>Accounted for within:</u>		
Restricted Funds	243,122	179,235
Unrestricted Funds (of which £59,758 relates to fundraising activity)	210,624	174,450
	<u>453,746</u>	<u>353,685</u>
 <u>The average number of employees, analysed by function was:</u>		
Direct charitable function	6.9	6.0
Fundraising, management and administration	7.2	5.3
	<u>14.1</u>	<u>11.3</u>

In 2015 the number of employees earning £60,000 or more was Nil (2014: Nil). During the year a total of £260 (2014: £310) was paid to 3 (2014: 3) Directors in respect of reimbursement of travel, subsistence and other business related expenses. None of these Directors received any remuneration during the period.

5. Governance Costs

	2015 £	2014 £
Audit Fee	4,300	4,500
Director's Expenses	730	804
Meeting Costs	526	1,029
National Office Staff Costs	10,500	12,195
	<u>16,056</u>	<u>18,528</u>

6. Fixed Assets

	Heritable Property £	Fixtures & Fittings £	Office Equipment £	2015 TOTAL £
Cost				
Cost as at 1 April 2014	80,000	14,585	68,978	163,563
Additions	-	-	3,377	3,377
Disposals	-	-	-	-
Cost as at 31 March 2015	<u>80,000</u>	<u>14,585</u>	<u>72,355</u>	<u>166,940</u>
Depreciation				
Depreciation as at 1 April 2014	10,000	10,427	53,520	73,947
Charge for the year	2,000	594	7,043	9,637
Disposals	-	-	-	-
Depreciation as at 31 March 2015	<u>12,000</u>	<u>11,021</u>	<u>60,563</u>	<u>83,584</u>
Net Book Value as at 31 March 2015	<u>68,000</u>	<u>3,564</u>	<u>11,792</u>	<u>83,356</u>
Net Book Value as at 31 March 2014	<u>70,000</u>	<u>4,158</u>	<u>15,458</u>	<u>89,616</u>

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
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7. Debtors

	2015	2014
	£	£
Other Debtors	38,017	17,480
Prepayments	3,033	4,470
	<u>41,050</u>	<u>21,950</u>

8. Cash at bank and in hand

	2015	2014
	£	£
High Interest accounts	275,581	299,276
Deposit	75,000	75,000
Current accounts	17,204	83,643
Petty Cash	150	150
	<u>367,935</u>	<u>458,069</u>

9. Creditors

	2015	2014
	£	£
Other Creditors	12,025	25,741
Accruals	7,059	7,241
	<u>19,084</u>	<u>32,982</u>

10. Financial Commitments

At 31 March 2015 the charity had annual commitments under a non-charitable operating equipment lease as follows:

	2015	2014
	£	£
Within one year	1,316	-
Between one and five years	-	1,632
	<u>1,316</u>	<u>1,632</u>

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11. Movement on Funds

	Balance at 1 April 2014	Income	Salary costs	Other costs	Total Expenditure	Net	Transfers during year	Balance at 31 March 2015
	£	£	£	£	£	£	£	£
<u>RESTRICTED FUNDS</u>								
Family Support Services	64,198	158,032	(107,406)	(37,753)	(145,159)	12,873	-	77,071
Library	1,935	4,100	(1,686)	(420)	(2,106)	1,994	-	3,929
ABC Group Lothian	9,537	5,043	(8,977)	(2,575)	(11,552)	(6,509)	-	3,028
Inverclyde ABC	1,201	-	-	(1,201)	(1,201)	(1,201)	-	-
Short Breaks Fund	48,105	26,748	(8,618)	(59,379)	(67,997)	(41,249)	-	6,856
Core Communications	10,000	7,705	(11,870)	(5,835)	(17,705)	(10,000)	-	-
Congress	-	25,000	-	(20,388)	(20,388)	4,612	-	4,612
	134,976	226,628	(138,557)	(127,551)	(266,108)	(39,480)	-	95,496
Making Your Way Through Life Project	23,075	15,320	(16,389)	(22,006)	(38,395)	(23,075)	-	-
Friends Connect	-	83,414	(30,261)	(12,757)	(43,018)	40,396	-	40,396
Communication Skills pilot programme	14,063	31,416	(29,334)	(989)	(30,323)	1,093	-	15,156
The Third Sector Early Intervention Fund	5,244	44,360	(28,582)	(21,022)	(49,604)	(5,244)	-	-
TOTAL RESTRICTED	177,358	401,138	(243,123)	(184,325)	(427,448)	(26,310)	-	151,048
<u>UNRESTRICTED FUNDS</u>								
General	130,329	324,337	(210,624)	(139,392)	(350,016)	(25,679)	6,260	110,910
Capital renewal	20,686	-	-	-	-	-	-	20,686
Fixed Assets NBV	89,616	-	-	-	-	-	(6,260)	83,356
Pension deficit	44,273	-	-	-	-	-	-	44,273
Branch	74,391	15,979	-	(27,386)	(27,386)	(11,407)	-	62,984
Total Designated Funds	228,966	15,979	-	(27,386)	(27,386)	(11,407)	(6,260)	211,299
TOTAL UNRESTRICTED	359,295	340,316	(210,624)	(166,778)	(377,402)	(37,086)	-	322,209
TOTAL RESERVES	536,653	741,454	(453,747)	(351,103)	(804,850)	(63,396)	-	473,257

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The charity received section 10 grant from the Scottish Government amounting to £70,000 and this has been allocated to the appropriate services in line with the grant application. The charity also received section 16b grant amounting to £10,000 and this is allocated to the Family Support Service.

Details of Restricted funds and the reasons for which they are held are shown below.

i) Family Support Services - Down's Syndrome Scotland provides "all through life" support across Scotland. We deal with enquiries from parents and professionals.

ii) Library - To provide a library facility -- this is done jointly with Scottish Consortium for Learning Disabilities.

iii) ABC Lothians - This relates to the Achieving Better Communication Group, managed by the National Office and operating in Lothian.

iv) Short Breaks Fund - Funding was received to facilitate breaks for carers. Funding was received from the Short Breaks Fund which is funded by the Scottish Government and managed by Shared Care Scotland.

v) Core Communications - Funding was received from The Hugh Fraser Foundation in 2012/13 towards the costs of our Communications Officer for three years.

vi) Congress -- Funding was received from the Scottish Government to fund a pathfinder project to Chennai that includes people with Down's Syndrome attending the WDSC in August 2015. This project will form the foundation of future work developing the WDSC in Glasgow in 2018.

vii) Making Your Way Through Life Project - Funded by the Big Lottery fund, this project works to increase the confidence and self-esteem of people with Down's syndrome by providing them with necessary skills. This project was for 5 years and ended July 2014.

viii) Friends Connect Project - Funded by The Big Lottery Fund from August 2015 to August 2018. This project will support 64 adults with Down's syndrome to develop and maintain friendships.

ix) Communication Skills - Funding was received for a pilot programme supporting communication skills in children with Down's syndrome. The project ran from July 2013 to July 14. Further funding was received to continue this work from August 2014.

x) The Third Sector Early Intervention Fund -- Year two of a two year project from the Third Sector Early Intervention Fund (run by Big Fund - the non-Lottery arm of the Big Lottery Fund - for Scottish Government).

xii) Capital Renewal - Funds are set aside to allow for the periodic replacement of office equipment and fixtures and fittings.

xiii) Fixed Assets NBV - The amount equal to the net book value of the fixed assets, representing the amount of unrestricted reserves invested in tangible fixed assets.

xiv) Pension deficit - Amounts set aside in order to minimise the impact of the pension deficit being recognised on the balance sheet in 2015/16.

xv) Branch - Amounts representing the funds held on behalf of the branches.

**DOWN'S SYNDROME SCOTLAND
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12. Analysis of Funds Net Assets

	Fixed Assets	Current Assets	2014 Total	2014 Total
	£	£	£	£
Restricted Funds	-	151,048	151,048	177,358
Unrestricted - General Reserves	-	110,910	110,910	130,329
Unrestricted – Designated Fund – Fixed Assets NBV	83,356	-	83,356	89,616
Unrestricted - Designated Fund – Capital	-	20,686	20,686	20,686
Unrestricted – Designated Fund – Pension	-	44,273	44,273	44,273
Unrestricted - Designated Branch Reserves	-	62,984	62,984	74,391
	83,356	389,901	473,257	536,653

13. Related Party Transactions

During the year, the charity distributed grants from the Keys to Life – Time for You Fund to people living with and caring for an adult or child with Down's syndrome. This fund allows carers to benefit from more respite care or give carers a break from their caring role. Grants of up to £500 are awarded to parents/unpaid carers who have a significant caring role for a child or adult with Down's syndrome living with them.

Grants are awarded by a panel comprised a staff member and two independent individuals.

During 2014-15, no awards were made to Trustees (2014: £800).

14. Cashflow

	2015 £	2014 £
Net cash (outflow)/inflow from operating activities	(63,396)	94,258
Depreciation during year	9,637	5,807
(Increase)/decrease in debtors	(19,100)	(31,083)
(Decrease)/increase in creditors	(13,898)	(200)
	(86,757)	36,690
Capital movements		
Payments to acquire tangible fixed assets	(3,377)	(15,058)
Disposals of tangible fixed assets	-	1,569
	(3,377)	(13,489)
Decrease in cash	(90,134)	117,459
Analysis of changes in cash during year		
Opening balance as at 1 April	458,069	340,610
Net cash inflow during the year	(90,134)	117,459
Closing balance as at 31 March	367,935	458,069

**DOWN'S SYNDROME SCOTLAND
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15. Pension Commitments

Defined contribution pension arrangements

Down's Syndrome Scotland operates a group personal pension scheme on a defined contribution basis. Employer contributions are paid at 4% of pensionable salaries while employee contributions are also 4% of pensionable salaries. Employer pension contributions paid in the year were £9,726(2014: £7,698)

Defined Benefit pension arrangements

Down's Syndrome Scotland participates in the Scottish Voluntary Sector Pension Scheme (the Scheme). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and was contracted out of the state scheme until 31 March 2010, when the Scheme was closed to future accrual.

The Scheme operated a single benefit structure, final salary with a 1/60th accrual rate until 30 September 2007. From October 2007 there were two benefit structures available, final salary with 1/60th accrual rate and final salary with 1/80th accrual rate, until the date of the Scheme closure on 31 March 2010.

The Scheme closed to future accrual on 31 March 2010. There is currently no intention to wind-up the Scottish Voluntary Sector Pension Scheme and it continues in paid-up form.

The Trustee commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers. This is because the scheme is a multi-employer scheme where the scheme assets are co-mingled for investment purposes and benefits are paid from total scheme assets. Accordingly, due to the nature of the Scheme, the accounting charge for the period under the FRSSE (effective April 2008) represents the employer contribution payable.

The last formal valuation of the Scheme was performed as at 30 September 2011 by a professionally qualified actuary using the Projected Unit Method. The market value of the Scheme's assets at the 30 September 2011 was £66.2 million. The valuation revealed a shortfall of assets compared with the value of liabilities of £28.8 million (equivalent to a past service funding level of 69.7%).

The financial assumptions underlying the valuation as at 30 September 2011 were as follows:

	%pa
• Investment return pre-retirement	5.8
• Investment return post retirement	4.0
• Rate of salary increase	4.4
• Rate of pension increases:	
For pensionable service pre 6 April 2005	2.4
For pensionable service post 5 April 2005	1.9
• Rate of price inflation (CPI)	2.4

**DOWN'S SYNDROME SCOTLAND
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If an actuarial valuation reveals a shortfall of assets compared to liabilities the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

From 1 April 2013 a new recovery plan came into effect, following the finalisation of the 2011 valuation. Payments for the year to 31 March 2015 were £6,103 (2014 - £6,083) increasing 3% per year thereafter.

If the valuation assumptions are borne out in practice this pattern of contributions should be sufficient to eliminate the entire funding shortfall by 31 March 2028.

A copy of the recovery plan must be sent to the Pensions Regulator. The Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the scheme liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Scheme (which would effectively amend the terms of the recovery plan).

The recovery plan from the 2011 valuation has been submitted to the Pensions Regulator and a response is awaited.

The Scheme Actuary prepared an Actuarial Report that provides an approximate update on the funding position of the Scheme as at 30 September 2013. Such a report is required by legislation for years in which a full actuarial valuation is not carried out. The funding update revealed an increase in the assets of the Scheme to £81 million (from £73m at 30 September 2012) and indicated a decrease in the shortfall of assets compared to liabilities to approximately £34 million (from £36m at 30 September 2012), equivalent to a past service funding level of 71% (from 67.2% at 30 September 2012). The 30 September 2014 valuation process is underway and the results of this valuation, which is expected to be finalised by 31 December 2015, will be included in next year's disclosure note.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up.

The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buyout basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any "orphan" liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

Down's Syndrome Scotland has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Scheme based on the financial position of the Scheme as at 30 September 2014. As of this date the estimated employer debt for Down's Syndrome Scotland was £220,768 (2012: £161,155).