

DOWN'S SYNDROME SCOTLAND

Directors' Report and Financial Statements

For the year ended 31 March 2016

Scottish Charity Number SCO11012

**DOWN'S SYNDROME SCOTLAND
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

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Directors	Ian Fraser	Chairperson
	Stephen Hughes	
	Moir McIntosh	Vice Chairperson
	Lesley Stalker	Vice Chairperson
	Karen Gilligan	Vice Chairperson
	Mark Docherty	
	Theresa McDaid	
	Nicola Kerr	
	Sharon Bandeen	
Company Secretary	Ed Cubitt	Finance Manager
Senior Management Team	Pandora Summerfield	Chief Executive
	Sarah Van Putten	Depute CEO and Family Support
		Service Manager
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	Ed Cubitt	Fundraising Manager
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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 2016.

1. 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 in Scotland professionally involved with 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.

2. ACHIEVEMENTS AND PERFORMANCE

The report on achievement and performance is reported against the strategic goals set in November 2015 for the coming three years, in order to enable comparatives to be drawn in future years and so that progress against the strategic framework can be easily evidenced.

Support

It is the main priority of Down's Syndrome Scotland to ensure that we respond to the needs of people with Down's syndrome, their families and carers through every age and stage of their life.

a) Providing Family Support and Information

The provision of our Family Support Service is at the heart of the organisation and continues to be a crucial part of what we do. The Family Support Service is made up of five part-time Family Support Service Officers. Each officer is dedicated to covering a specific geographic territory. One of the part-time workers is a senior worker and the team is headed up by a full-time manager. Together they provide information and support to families throughout Scotland.

This year:

- 852 parents received support on a multitude of issues.

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- 228 families received ongoing personal support for complex issues (i.e. more than three hours, not including travelling time).

The service offers 'all through life' support with enquires regarding screening, new diagnosis, through early years milestones such as feeding, weaning, learning to walk, nursery and behaviour management, then onto school education particularly around classroom support, transition periods and social inclusion. Medical enquiries we receive are spread across all ages; typical enquiries are around sleep disturbance, tonsils, sleep apnoea, heart surgery, thyroid, diet, weight and exercise. Increasingly, families are approaching us about transition to adulthood, community care issues, dementia, behaviour, moving their son/daughter into their own home, as well as issues of guardianship, power of attorney, wills and trusts. Through this work we have supported parents and/or siblings who are the main carers for adults with Down's syndrome.

This year also saw the team introduce delivery of parental workshops, this year's topics included 'Understanding and Supporting your Child's Learning and Development' and 'Positive Behaviour Management'. Across Scotland, 13 parental workshops were delivered, which 86 parents attended.

Our Impact

Case study:

S is 10 years old and lives with her mum who has mental health and other medical issues and is a single mother. They live in a small flat in Glasgow with no immediate family or friends for support. Mum initially contacted the FSS as she felt lost and isolated and needed support with her daughter's development needs and behaviour.

The Family Support Service Officer (FSSO) had several meetings with Mum to develop a trusting and open relationship with her. At the point of mum making contact, S had recently had her social work support package reduced drastically and this was having a detrimental effect on both mum and daughter. Initially, respite was provided once per month and this had been reduced to quarterly without any notice or explanation given. Mum's own mental health was deteriorating and she was completely worn out with caring for her daughter without any support. Her daughter's behaviour had become so challenging that mum also began to withdraw herself and her daughter socially. In 2015, the FSSO spent in excess of 30 hours working with Mum and supporting her to access support for herself and supported her at social work reviews and assessments for her daughter, as well as applying for welfare benefits and grants to which they were entitled.

Mum attended a mindfulness course and has now been referred to a specialist mental health team for support. S was referred to CAMHS for support with her behaviour and has recently been diagnosed as having an Autism Spectrum Disorder. A new social worker was allocated and a new assessment has been completed for monthly respite with a weeks respite in both the summer and Easter holiday periods. Mum's mental health is improving and she is managing daily life much better. The FSSO is continuing to support the family with the transition into new respite accommodation and the forthcoming secondary school transition next year.

"I feel we will really get somewhere with you on the team! You gave me a lot to think about and also a lot of hope...something I think I had lost!" - a parent of an adult with Down's syndrome, Renfrewshire.

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"It was great speaking to you yesterday, your honesty and positivity is just what I needed to hear. I am extremely grateful" – an expectant Parent, Glasgow

"Absolutely excellent behavioural workshop last night in Forfar delivered superbly by Jo. Thank you to everyone for organising" - a mum of a child with Down's syndrome, Angus.

b) Grants for parents and carers

The financial year spanned two separate Creative Breaks funding programmes which we managed for parents/carers who have a significant caring role for an adult with Down's syndrome living with them. The Creative Breaks Fund is run in conjunction with shared Care Scotland on behalf of the Short Breaks Fund. The first funding round opened in November 2014 and closed in October 2015. The second opened in November 2015 and will close in October 2016.

Parents/unpaid carers are encouraged to be as creative as they like and apply for funding up to a maximum of £300 towards something that will give them a break from their caring role, whether it be a short holiday, gym/spa membership, sports equipment or garden furniture. This results in relief from stress and aims to help the parent/carer feel more able to continue to cope with their caring role.

This year we awarded £17,691 between 62 parents/carers.

Our impact

"The break was a detour from the daily routine and worry of taking care of my son. It was like re-booting my mind and body. My blood pressure measured normal after our break. The best bit of our break was having time together, just the two of us for a while!" Mum and Dad of an adult male with Down's syndrome were able to have a weekend together whilst their son attended a respite activity break.

"We have increased confidence in leaving our son in the care of others. We are now more comfortable with the idea of planning future breaks. The best part of our break was 'spontaneity'. We hadn't realised we missed this until we were able to do things on the spur of the moment." Mum and Dad had a break together whilst their son with Down's syndrome was cared for by their daughter.

"It was super in the Lake District and the weather wasn't bad either! After the horrendous year we have had with my son, my daughter and myself all being in hospital, it was just what we needed. It was especially good for my husband who was able to unwind and enjoy himself without all the stresses he's been under travelling to and from the hospital to visit us." Mum and Dad of 2 adults with Down's syndrome who have had a very difficult year, with a number of health issues, were able to enjoy a family break in the Lake District.

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

Friends Connect is our exciting friendship and community connecting project funded by The National Lottery through the Big Lottery Fund for 3 years, August 2014 to August 2017. The project will support 64 adults with Down's syndrome to connect with each other, develop and sustain friendships and access local facilities and mainstream community activities.

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Members in the Friends Groups were matched with each other according to hobbies and interests and had a volunteer mentor to support them meeting up, accessing local amenities and to be better connected to their local communities.

Making friends and keeping the friendship going can be an issue for many people with Down's syndrome who need support. Going along to social activities and meeting new people can be hard for anyone but it's much easier if you have a friend with you. Through the project and with the help of volunteer mentors, members get support with practical meet up arrangements, increase their confidence and social skills, meet new people and enjoy activities with their new friends. The volunteers also work 1:1 with some members helping them to get out and about more, getting involved and taking part in activities, find out about what's going on in their local areas and connecting with community activities or events.

Friends Connect has set up Friends Group's in Edinburgh, Glasgow, Fife, Dundee and Aberdeen.

By the end of the project we will have utilised the skills of 32-40 volunteers.

Our impact

"Julie has more confidence, gives her something to look forward to. Julie gets on very well with her volunteer"- parent of Friends Group Member.

"John loves his time spent with his volunteer. Once the visit is over he then counts down the 'sleeps' until the next time" – parent of Friends Group Member.

"It allows her to spend time with others rather than just her family. It also makes her go out; otherwise she would stay in her room"- parent of Friends Group Member.

"It is an amazing opportunity and it is perfect hours to go with my life" – Volunteer.

d) Communications Skills Programme - Achieving Better Communications (ABC)

This year saw substantial expansion of our Communications Skills Programme after a very positive evaluation by The University of Strathclyde. This resulted in us being able to secure further funding from RS MacDonald Charitable Trust and The Scottish Government who have jointly funded the service moving forward.

We now deliver weekly ABC groups in Edinburgh, Glasgow, Perth, Aberdeen and Orkney through our team of 5 co-workers and one part-time Speech and Language therapist. In addition we have delivered parental workshops in Angus and further parental workshops will be delivered over the next two years in various locations around Scotland.

This year a total of 81 children have benefitted from weekly ABC groups.

Our impact

"Communication is such an important thing in order to help people keep well and fulfil their potential. I think the ABC groups are great because the strategies used are geared towards children who have DS specifically. Being a minority group means that there can be a lack of expertise around regarding the optimum interventions for our children. NHS interventions tend to be

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focussed on pre-school intervention however, studies tell us that our children's speech can still be developing as teenagers and beyond. The groups also enable parents to learn about strategies that can be used at home too and to meet with other parents and children with similar issues around communication" – mother of a young person who attends ABC groups.

"The ABC groups really help the confidence in my son. Daniel has hearing difficulties so the strategies for sound production have helped his speech" – mother of a child who attends ABC groups.

"Since my son has started at the ABC group I have noticed a significant improvement in his confidence in communicating with others" – mother of child who attends ABC groups.

Information

Quality information can truly empower people, especially at crucial moments in their life.

e) Digital Communication

In July 2015 we saw the launch of our new website, during 2015/16 we received visitors from 100 different countries and received 16,625 visitors, of which 12,016 were new visitors. The new website allows for a much easier communication of up to date information to site users.

We continue to produce our monthly e-bulletin, which we use to communicate news and updates with our 1,626 subscribers. This service continues to grow with 106 new subscribers this year. Due to a recently updated design we have seen our open rates (i.e. instances where a subscriber has opened the file) go up from 41% to 58% (the average is 21%).

Our social media sites, Twitter, Facebook, YouTube and Pinterest, continue to grow. Our target audience for Twitter, which was initially just related organisations and professionals, has expanded and we now have a number of members using this medium to communicate with us. Our total followers on Twitter is now 2,089. Facebook continues to be our main social media site, with 1,370 new likes. We now have 5,392 followers with over 1,000 new followers alone between January and March 2016. We continue to post updates about our work and positive stories about aspects of Down's syndrome. Our YouTube channel continues to be used for posting videos which raise awareness and showcase our work. Our new Pinterest allows our followers to view collections of news articles about Down's syndrome and interesting links from other services.

We continue to provide our monthly 'Live Hour' on Facebook and Twitter, this continues to be a useful resource for parents and carers to get their questions answered by our Family Support Service Staff. We have also started a monthly 'Thank you Thursday' on Facebook to recognise our supporters and fundraisers. These posts have received high engagements and are popular with our followers.

Our impact

"I find the e-bulletin really useful and informative. Thanks for putting so much effort into it"- parent of child with Down's syndrome.

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"I really like the new e-bulletin format and find it more accessible. The links are great, as they easily lead to more information should it be required. Very user friendly" – parent of a child with Down's syndrome.

f) Information Resources and Publications

Our bi-annual magazine, Full Potential, is now in its seventh year of print and is delivered to our members every spring and autumn. It features a range of articles on health, lifestyle, research, family and fundraising written by members, supporters, medical specialists and researchers. There is also a six page supplement, Fundraising Focus, which updates supporters on fundraising related news, activities and stories from our fundraisers. Our magazine goes out to over 850 readers throughout the UK and further afield.

Our new baby packs continue to be available in every maternity unit in Scotland. This year we updated our range of resources for people with Down's syndrome and their parents/carers, including our publications on 'Diet, Weight, Exercise', 'Puberty', 'Living with Dementia' and 'Coping with Death'. They provide parents and carers with ways to talk about these topics as well as providing activities to be completed. All our publications are now available to download free of charge on our website.

Our library is full of information for individuals with Down's syndrome and for their parents/carers, siblings and professionals. We publicise our library service, which is free to members, through our e-bulletins and magazine. Our Family Support Service also promote the library service to parents and professionals that they meet. These resources cover: education, language, development adolescence, ageing, Alzheimer's disease, health and other parents stories.

Our impact

"I always enjoy reading Full Potential. The latest edition had some really moving articles, which I found really inspiring" – parent of a child with Down's syndrome.

"I would like to thank you for sending me the latest edition of 'Full Potential'. Thank you especially for printing my story about my daughter Megan's ice-skating achievements. We were overjoyed about this and Megan has enjoyed showing the article to everyone she knows" – parent of a child with Down's syndrome.

g) Awareness

We once again focussed a lot of our energies during and around Down's Syndrome Awareness Week which took place between 21st and 27th March 2016.

A prominent part of our activities for the week was getting buildings and landmarks across Scotland lit up blue and yellow to join a global movement to raise awareness of Down's syndrome. We arranged for the Kelpies, The SSE Hydro, The Oran Mor Theatre, The McCaig Tower, The Titan Crane and the Kilmarnock Town Railway Station Clock to be lit up on World Down's Syndrome Day, with some buildings staying lit up for the week. We arranged two Photocalls, at the Kelpies and The Hydro, our members were joined by cast members from Balamory and River City. These photos appeared in 3 regional newspapers and on 5 online news sites.

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We also held stalls at Scottish Government buildings in Edinburgh and Glasgow. Members of staff and an adult with Down's syndrome met civil servants and had the opportunity to discuss employment, appropriate language and the importance of awareness raising amongst the general public.

We were also able to secure national radio coverage on BBC Radio Scotland. One of our members, Jamie McCallum who has a daughter with Down's syndrome and our staff member Joanna Coulter spoke to Kay Adams about why raising awareness is so important and the changes they hoped to see in society.

h) Media Relations

We work with journalists to provide news responses to issues focusing 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 awareness of 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 33 press mentions (23 in 2014/15). 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 Daily Mail 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. We secured two articles in March 2016, surrounding Awareness Week. Both of these articles focused on personal stories as told by families. All of our features have gained positive feedback from our supporters and the wider public.

Our impact

"You have summed up my thoughts exactly. Our world is such a better place from having our wee lad in it. There are no negatives, none that aren't balanced out by more positives. We do need diversity. That's what makes us think of others" – parent of a child with Down's syndrome in response to article in Sunday Herald.

Inclusion

A person's life and the impact of having Down's syndrome can be exaggerated when professionals and society hold outdated and discriminatory opinions.

i) Provision of Information and training to Professionals

Our Family Support Service 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. The service has supported 488 professionals during the year.

The charity also 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 are 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 Numeracy' to add to the 'Teaching Reading' we introduced last year. These focus on the particular learning strengths and

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challenges, that children with Down's syndrome experience as well as strategies to teach these particular skills. This course was designed for teachers and support staff.

Training and/or consultation visits have taken place in 25 local authorities from Orkney and the Western Isle's to the Borders and Dumfries and Galloway. We delivered a total 33 training courses and 14 consultation visits to a range of professionals.

Our impact

"So informative! Very worthwhile! Given ideas of ways to support young people with Down's syndrome" – primary school teacher, Glasgow.

"Great overview with lots of detailed information...Thank you!" - primary school teacher, Aberdeen.

"Absolutely brilliant – have learned a great deal" - primary school support assistant, North Ayrshire.

"I'm taking a lot away with me and changing my approach to how I teach" - high school teacher, South Lanarkshire.

"Very informative...will take a lot back to my nursery" - nursery assistant, Renfrewshire.

j) 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.

- We have promoted involvement of new families with the University of Bristol in their Feeding and Autoimmunity in Down's syndrome Evaluation study (FADES) after it gained ethical approval in 2015.
- We have promoted the research being undertaken at Birkbeck, University of London studying babies with Down's syndrome to find out more about the changes that occur in the brain during the development of Alzheimer's disease
- We have supported the University of Edinburgh, School of Education in launching their DS-ROAR Project - The Role Of Attention in Reading in Children with Down's syndrome and look forward to hearing how this progresses over the next few years.
- It was also good this year to see the University of Edinburgh Department of Sleep medicine research on sleep apnoea reach its conclusion and were delighted that they shared the results via our Full Potential magazine.

k) Policy work

We were pleased this year to have a further year of continuation funding for our policy work from the Scottish Government's Third Sector Early Intervention Fund through the Big Fund. In addition this year we applied for and have been successful in gaining Scottish Government funding through CYP&FEIF monies which will secure our policy work over the next three years.

We now have 20 parents who volunteer as part of our policy panel, providing their personal opinions and experiences, informing our policy work and our responses to government consultations. Our role as a Keys to Life delivery partner for the Scottish Government in delivering the Keys to Life implementation

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framework, has grown and we now meet with the team responsible for adults with learning disabilities regularly. We now have increased opportunities to influence policy making at a national level, raising awareness amongst MSP's, civil servants and ministers. Our influence at a local level is also growing. For example, we have met with the Learning Disability Service Manager from Perth & Kinross and the chairman of the Disability Access Panel from Dumfries & Galloway. We are also beginning to identify relevant contacts at local level to advance our policy work on the integration of health and social care; establishing new networks via the Early Years Collaborative and Third Sector Interfaces.

Key achievements in our policy work this year include:

- **Blue Badge Eligibility:** after gathering evidence from our membership on Blue Badges and working with MSPs- which included sending all members a briefing paper prior to the debate in September in the Scottish Parliament on the issue of eligibility criteria. We submitted evidence to the working group established to deal with the issue and are delighted the group recommended the introduction of a pilot scheme for a year across all local authorities this will allow children diagnosed with a 'mental disorder' to apply for a Blue Badge. Over the next year we will gather the positive benefits this has had for families in order to inform the working group for future recommendations beyond the pilot scheme.
- We are now working with civil servants and Skills Development Scotland to improve access to Modern Apprenticeships to young adults with Down's syndrome after meeting with the Minister for Youth and Women's Employment to discuss the lack of access to modern apprenticeships for young adults with Down's syndrome.
- **Allied Health Professionals (AHP) Care Pathway:** we are making progress in developing a care pathway for children with Down's syndrome working in partnership with NHS Education of Scotland (NES) and AHP leads.
- **National Advisory Groups:** we have been invited to take part in the Early Years Collaborative Seminar on Disability and Poverty (ongoing); the National Fathers Advisory Board (ongoing); and the workgroup on the Scottish Employability Programme (workgroup to start in March/April 2016).
- **Consultations/Calls for Evidence:** we submitted responses to 8 consultations on a wide range of issues including Getting it Right for Every Child (GIRFEC), employability, social care charges and antenatal screening.
- Information was provided to individual MSPs on issues such as social care charges, visual impairments, blue badge and other individual case issues as they arose throughout the year.
- **Awareness Week 2016:** we published three new leaflets on 'Appropriate Language', 'What is Down's syndrome?' and 'Employment Opportunities for Young people with Down's syndrome' to distribute to civil servants in three Scottish Government buildings over the week to raise awareness of Down's syndrome and Down's Syndrome Scotland. A motion (S4M-15935) was also submitted to Parliament highlighting the work of Down's Syndrome Scotland and the issue of employment for young people with Down's syndrome.
- Article on Learning Disability Week 2015 in Down's Syndrome Scotland's autumn 2015 magazine; Articles on Blue Badge eligibility criteria and overall policy work in Down's Syndrome Scotland's

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spring 2016 magazine alongside facilitating discussions at the November consultation event to inform our policy priorities for 2016 and beyond.

We are also in the process of developing partnerships with new organisations including Scottish Disability Sport and Arthritis Care.

Community

We seek to work together with the community across Scotland and Down's syndrome communities across the world to raise awareness and foster inclusion.

I) Provision of Branch Activities

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

Our branches also contribute to the overall income of the charity through fundraising activities, this enables them to organise activities and trips for their members. The branch committees are always trying to think of new fun activities for both children and adults with Down's syndrome to do, as well as social activities for their parents and carers. Below is a brief summary of each branch's activity over the last year.

Angus

The Angus Branch launched in December 2015 it runs two groups, 'Down Right Fun' and a 'Cinema Club'. The branch is looking forward to providing more activities for a variety of age ranges in the future.

'Down Right Fun' is a group for children with Down's syndrome and their families. There are currently 16 families who attend the group regularly and an additional 12 families who attend periodically. The group meets on the first Sunday of the month, and provides a variety of activities, including: sessions with Pyjama Drama, Wee Cookies, Yoga from Heartspace Dundee, animal handling with Eden Animals and the Critter Keeper, Zumba, A-Star Sports, and Pop up Paints, as well as a bouncy castle soft play and crafts.

The Angus Branch cinema club was set up in February 2016. It meets once a month at Chalmers Cinema in Arbroath which is privately hired. In March 40 people attended a showing of 'Kung Fu Panda 3'.

The branch has planned parties in the summer and at Christmas. In addition the group has planned several outings for its members including going to the Enchanted Castle, the Santa train and Disney on Ice.

Ayrshire

The Ayrshire branch holds monthly meetings, often with guest speakers, at venues in Irvine and Kilmarnock. In 2015, a new group for babies and toddlers was started, this meets each month at the North West Centre in Kilmarnock.

In June, the annual outward bound trip to Whithaugh Park at Newcastleton took place. This was a great success, and the showers of rain didn't dampen the enthusiasm during the archery, canoeing, grass sledging, zip sliding and orienteering. In August the branch went on a summer outing to Culzean Castle Country Park. There was a military event with lots of exhibits and fun activities for everyone to get involved in. The Christmas party took place in December at the Caprington Golf Club in Kilmarnock.

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The big event of the year was the celebration of the branch's 25th anniversary, held on 12th March 2016 at the Hallmark Hotel in Irvine. This was attended by almost 100 members and friends, and also attracted coverage in a local newspaper, the Irvine Herald. Special thanks to founding members, Sam and Janette Campbell, whose son Stuart delivered an excellent and entertaining presentation during the evening about his life.

Central

Central Branch continues to run a popular Activities club for all ages on a Saturday afternoon, fortnightly during school term time and about 20 people regularly attend. There are lots of activities available including ball games, pool, board games and arts and crafts. As well as an animal handling workshop by Cool Creatures and an art exhibition. Members with Down's syndrome have individual music sessions with our paid music specialist. Everyone enjoys the socialising and support at the group. Two newsletters are sent out throughout the year to members with details of branch events.

An annual outing to Blair Drummond Safari Park took place in the summer. Central Branch Christmas party, which included a disco, buffet, raffle and a visit from Santa, was enjoyed by about 50 members.

In December, 36 members attended the pantomime in Stirling. In March an Open Day was held with a cake sale at the Activities Club to celebrate Down's syndrome Awareness Week.

Edinburgh and the Lothians

The Branch continued to run several groups throughout the year. The Parent & Toddler Group was well attended, attracting approximately 20 families and providing a welcome social hub as well as invaluable input from a community physiotherapist, as in previous years. In addition the group also managed to procure regular input from a community Occupational Therapist.

The Boogie Bunch continued to provide a chance for adults with Down's syndrome to meet up regularly and take part in dancing, and listening to music, as well as enjoying occasional social gatherings. The group had about 15 regular attendees over the year.

Magic Stars is a popular group with 10-16 year olds, it emphasises making healthy choices, exercise, and sporting activities, as well as occasional outings to bowling or the cinema.

The branch organised a Christmas party which was attended by about 70 children. A trip to the pantomime was also organised which was attended by about 100 members.

Grampian

The Grampian branch continues to run groups for children and adults as well as providing education and information to parents and professionals in their local area.

The Sunday Group meets once a month and provides families a valuable chance to meet, chat and socialise. There is also a Pool group for young people and adults with Down's syndrome which offers them the opportunity to socialise and enjoy themselves.

The branch organised a Dads' Night Out which was well attended. The branch also ran some very successful training workshops including Makaton training courses. There was also a Christmas Party with food, dancing and a visit from Santa which was attended by 100 people.

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During the year the branch received support from Robert Gordon University who chose Down's Syndrome Scotland as the beneficiary of their fashion show and Gordon school in Huntly who helped raise awareness of Down's syndrome through their Young Philanthropy Initiative (YPI) group.

Highlands and Islands

The Highland and Islands branch launched in July, it covers a large geographical area and for this reason holds a monthly Saturday meeting for all ages.

The group caters for everyone with a range of activities, however most attendees are younger children. Activities have included Sing and Sign, Moo music, arts and crafts. There have also been information talks for parents on first aid. The Family Support Officer for the area, Shona Robertson, attends whenever possible to meet and chat to parents.

In March the branch celebrated World Down's Syndrome Day with a party at one of the local soft play areas.

Tayside and Fife

The Tayside and Fife Branch continues to provide two groups for its members: the Ups and Down's Group and social sessions for young people and adults with Down's syndrome. 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. During the year, the group enjoyed sessions which included ball games with Racquet buddies, a bear hunt with Sparklearts theatre group, a pirates and princesses party, and also a Christmas disco party with a visit from Santa. Around 16 families regularly attend Ups and Down's.

It was decided to discontinue the monthly Beat it Out Drumming sessions in late 2015. As an alternative, the branch is looking at providing other activities and social events for its teenage and adult members starting with a bowling night in Perth.

The branch also organised trips for its members to see the Funbox summer and Christmas shows at Perth Concert Hall with more than 50 members attending each show. A summer trip was also arranged to Active Kids in Stanley where members enjoyed playing in the farm park with a picnic lunch.

Following the success of their previous visits, the branch organised another visit from the BarrowBand to celebrate Down's Syndrome Awareness Week on Sunday 20th March, where more than a dozen families enjoyed the live music and singing and dancing to songs about fruit and vegetables.

West of Scotland

The West of Scotland Branch aims to provide support and social opportunities for people of all ages. There are five regular groups to cater for all ages and interests; a Parent and Toddler Group, two Drama Groups, a Ten-Pin Bowling Group and a new monthly Saturday Club for early teens.

The Parent and Toddler group in Paisley has music, movement and dance sessions with Jo Jingles and runs alongside a sports group run by sports coaches from Renfrewshire Council for children with Down's syndrome aged 5-12 and their siblings.

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The branch ran two Drama Groups: 'ShowDowns!' and 'ShowDowns! Seniors' and between 14 and 22 people attended the groups regularly. This year the groups moved to a studio in Hutcheson's School. In December 'ShowDowns!' shared their work with families and friends.

The Ten Pin Bowling Group in Kirkintilloch was also popular for people with Down's syndrome 14 years and older.

In addition to regular groups, an outing was organised to see the panto; as well as an outing to a karaoke event at Shanghai Shuffle in Glasgow and a very successful get together at the Corinthian Club in Glasgow.

Our impact

"The kids always enjoy whatever is going on and its good for them to meet other children. It's also great for meeting other families and being able to share tips and experiences - just the same as any parent and child group except the parents at this group are in the same boat as a special needs parent. Mainstream groups are great but it's good to meet someone who understands the little things"- family who attend Ups and Down's regularly.

"I personally feel that the 'Down Right Fun Angus' group is amazing. My experience with the group is great. Not only does my daughter love joining in with everything going on and interacting with the other kids, I myself also really enjoy watching all the activities, and have managed to learn a lot of new information regarding Down's syndrome from the other parents. The group is absolutely brilliant and a pleasure to go to" - Mum from Angus Branch.

"I look forward to the Activities Club as it is a chance for parents to get together informally and support each other while my son enjoys all the activities" - parent from Central Branch.

"The Highlands and Islands branch of Down's Syndrome Scotland has been invaluable for us. Coming from the Isle of Skye somewhere so rural, means we were missing out on the support of the Down's syndrome community. Being able to go through to Inverness for monthly meetings has meant a lot to us. We may not make it every month but it's lovely for us to spend time with other families and more importantly it will allow Rogan to grow up knowing other children with Down's syndrome. We are so thankful to the lovely ladies that set it up and gave us this wonderful opportunity" - parent from Highlands Branch.

m) Fundraising

By raising awareness of Down's syndrome we work to challenge some of the stigmas that still remain in communities, which is a core part of our mission. We currently do this through community and fundraising events that are both aimed at awareness raising, fundraising and through our corporate supporters.

Events and Campaigns

Once again we have been astounded by the generosity and kindness that people have shown when fundraising for us.

In June, the Graham family from Blairgowrie held a fundraising ball and raised over £17,000. While nearby in Perth, John McCole took on the challenge of walking the Great Wall of China and raised over £5,000. In November over 20 brave souls took on a Firewalk, raising over £5,000.

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We had 12 runners in the Edinburgh Marathon Festival in June, which was down on the previous year, however they collectively raised over £10,000 - a fantastic achievement. 2015 was the first year of the Edinburgh Night Ride which saw cyclists pedal 50 miles around Edinburgh in the dark. We had 7 participants in this inaugural year.

January was the second year for Drop a Size for Down's syndrome, a sponsored slimming challenge to lose 21lbs in 3 months. We increased numbers from the previous year and hope to build on this campaign year on year which aims to highlight the importance of good nutrition for people with Down's syndrome.

Our Legacy income has seen a significant increase and we were delighted to receive three legacies during the year. Donations in this way make an ever lasting impact to our charity as they help us to plan for the future and direct the money to where it is needed most in the organisation.

As well as running several awareness activities around Down's Syndrome Awareness Week including the lighting up of iconic Scottish landmarks, we also ran two big campaigns; Do a Dish and Lots of Socks. While the focus for Do a Dish was on inclusion by bringing friends and family together, Lots of Socks was about awareness of the extra chromosome that causes Down's syndrome. We had over 65 schools, organisations and companies take part in Lots of Socks on World Down's Syndrome Day. We were delighted to have bucket collections in Tesco stores in each of our branch areas that helped us get in to the community and meet new people who hadn't previously heard of Down's Syndrome Scotland. These collections raised over £9,000.

Our impact

"For Down's Syndrome Scotland, this money will make a difference to people across Scotland living with Downs Syndrome and their families. For Shoosmiths, we hope to have raised awareness and shown that we, as a firm, have a keen interest in making a positive difference to people in the community, and to have shown what a valuable contribution one day spent out of the office and in the community can be" – Shoosmiths, one of our cooperate supporters.

"Recently I participated in the Edinburgh Marathon to raise funds for Down's Syndrome Scotland. My little sister is the biggest inspiration in my life and Down's Syndrome Scotland have been a great support to her through her education and development in school" – sibling of young person with Down's syndrome.

n) World Down's Syndrome Congress

Our bid won the rights to host the 13th World Down's Syndrome Congress, which will be held in Glasgow in 2018. In August members of staff, parents and two adults with Down's syndrome (who will be our lead commissioners), attended the 12th Congress in Chennai, India. In preparation of the trip our third lead commissioner, Andrew MacIntyre, was filmed interviewing Nicola Sturgeon, Scotland's First Minister.

While in India the group attended some of the many talks and activities on offer. It was an excellent opportunity to hear from people with Down's syndrome from all over the world. As well as attending sessions from professionals who have dedicated their lives to working with people with Down's syndrome. As part of the closing ceremony the video of Andrew interviewing the First Minister was shown and our commissioners, Stuart Campbell and Sam Ross, gave a presentation to the congress about our plans for Glasgow in 2018.

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Other

o) Working with other Organisations

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:

Down's Syndrome Medical Interest Group (DSMIG)

Down's Syndrome Scotland continue to work with Down's Syndrome Medical Interest group ("DSMIG") and have benefitted from their medical updates and research meetings, helping to ensure that the Family Support Service Team are up to date with new and emerging medical advances. Next year will see our Family Support Service Manager join their steering group, helping us to forge even closer links.

Scottish Consortium on Learning Disability (SCLD)

During the year, SCLD has changed its role and the way it is constituted. Its name is now the Scottish *Commission for Learning Disability* and it has become a strategic partner of the Scottish Government, assisting them on the implementation of their Key's to Life Learning Disability Policy.

Whilst previously Down's Syndrome Scotland was a formal partner in the former consortium, since their restructure, we now work with them in the same way as any other learning disability organisation. Their board of Trustees is now made up of people drawn from a range of backgrounds and circumstances, but all with a shared interest in learning disability.

Our Chief Executive Pandora Summerfield chaired the working group that led the change and was successful in her application to remain as a continuity Trustee in her personal capacity.

3. FINANCIAL PERFORMANCE

The Statement of Financial Activities (SoFA) shows the net movement in funds as a surplus for the year of £82,237 (2015 re-stated deficit £69,448).

This surplus can be broken down further into net deficit on the movement of unrestricted general funds of £20,264, a net surplus on the movement of restricted funds of £61,973 which is the result of funds being received but not yet expended on services during this financial year.

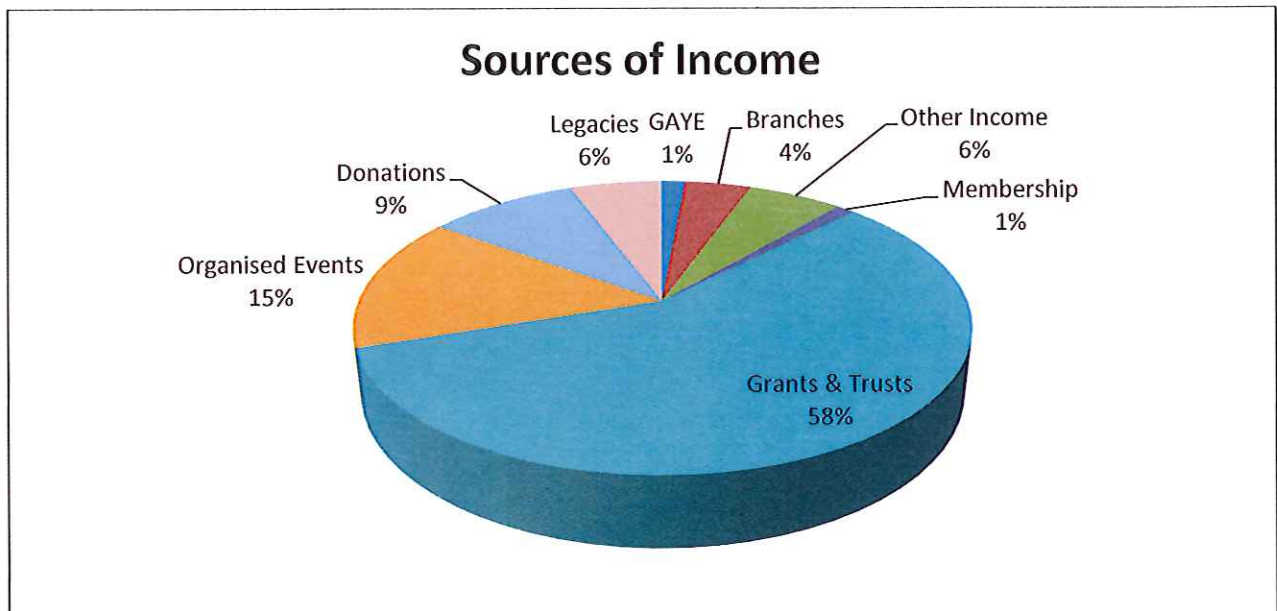
Net in year branch income and expenditure resulted in a surplus of £4,993.

In 2016 the Charity's income that came through Voluntary Income and Activities for Raising Funds amounted to £723K which represents 86% of total income (2015 £669K and 90%) this is a 4% decrease on 2015.

During 2015-16 the charity has secured funding:

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- 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 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 project whereby workshops are offered in various locations throughout Scotland to provide speech and language services;
- to continue our Friends Connect project which will support 64 adults with down's syndrome to develop and maintain friendships
- to fund the Commissioners Programme during the World Down Syndrome Congress which will take place in Glasgow in 2018.



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

We refer to our plans for 2016-17 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 2015-16:

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

Agness Hunter Trust
Alexander Moncur Trust
AM Pilkington Charitable Trust
Andrew Paton's Charitable Trust
Bank of Scotland Foundation

Miss EC Hendry's Charitable Trust
Nancy Massey Trust
P F Charitable Trust
Scottish Government
Shared Care Scotland

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Big Lottery Fund
Baily Thomas Charitable Trust
Caroline Jane Spence's Fund
Children's Aid (Scotland) Ltd
Cruden Foundation
Emmanuel Kaye Foundation
Garfield Weston
John Watson Trust
Martin Connell Charitable Trust
M E B Charitable Trust
Miss BW Muirhead's Charitable Trust

Sir James Miller Edinburgh Trust
Souter Charitable Trust
Templeton Goodwill Trust
The Enzo Londei Trust
The Hospital Saturday Fund
The Hugh Fraser Foundation
The Robertson Trust
The Rozelle Trust
The RS MacDonald Charitable Trust
Widowers Childrens Home Trust
W M Mann Foundation

Business donations and sponsorship (listed in alphabetical order)

DFRA Lloyds Banking Community Fund
Enquest
Fairfield Energy
John Lewis
Lothian Buses

RBS Corporate
Safestore
Scottish Consortium for Learning Disability
Scottish Widows

Individual donations and fundraising

In 2015/16 Down's Syndrome Scotland received almost £355k from membership subscriptions, donations and both national and local fundraising events (2015: £289k). Our thanks go to all those who gave of their time or money to support us.

4. Reserves Policy

Down's Syndrome Scotland maintains three types of Reserves:

Restricted Funds
Unrestricted Funds
Designated Funds

The charity does not hold any endowment funds.

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.

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.

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As at 31 March 2016 the free reserve balance on the General Reserve Fund was £91k as against the target set under this policy of £175k.

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.
- 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 currently has a network of eight 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 2016 each branch has reserve close to or greater than 12 months average expenditure

5. Plans for 2016-17

Autumn 2015 saw us review our strategic framework with involvement from representatives of the membership, our board of trustees and our staff. The weekend event allowed us to examine our successes to date, the external environment in which we are placed now and going forward and to set goals for the next three years. One key underlying theme of the strategy is the importance of communication between all aspects of the organisation and closer joint working with our Branches. The four strategic goals are detailed below and are mapped back to our principle activities.

- Goal One: Support – this would include work that relieves the needs of people with Down's syndrome and their parents, relatives and carers; and work that helps to facilitate the personal development of people with Down's syndrome in order that they may realise their full potential, through delivery of the Family Support Service, Friends Connect and the Communication Skills Programme.
- Goal 2: Inclusion – would include work that advances the education of the general public and people in Scotland professionally involved with Down's syndrome, and the capability and right of people with Down's syndrome to lead rewarding and independent lives; and promotes and supports research of benefit to people with Down's syndrome and publishing the results of such research. We aim to achieve this through our training and support of professionals, our awareness raising activities and our policy work.
- Goal 3: Information – includes our publications, magazine, library resource and digital media and through the production of these resources we work towards all of the principle activities of the charity. We expect this to be an area of growth over the next year.

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- Goal 4: Community – this would include work that delivers activities locally through our branch network and also the delivery of the World Down Syndrome Congress(WDSC) in 2018, again this work advances each of our principle activities. Work towards delivering the 2018 WDSC will be a growing feature over the next two years.

In addition to reviewing our strategic framework we have also reviewed our fundraising strategy, as this plays a crucial role in ensuring that we have sufficient resources to be able to achieve our goals. Over the next year we will begin work on diversifying our fundraising under seven strategic priorities, this work will be implemented by our fundraising team, which has been increased with the addition of a further part-time community fundraising officer.

Lastly, 2016 will see National Office move to rented accommodation as Balgreen Road can no longer cater for the needs of the growing organisation. Balgreen Road will be retained as an asset as we own the property and rented out to help mitigate the costs of the larger rented accommodation. The new National Office will be large enough to house the Edinburgh ABC groups, professional training and staff and board meetings/development sessions all in house, helping towards a more cohesive, professional organisation.

6. 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. At least once a year they review each operational area of the charity. In particular, they are responsible for monitoring the financial position of the Charity and ensuring the charity works to achieve it's charitable objectives. The Directors who served during the period were:

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Elected members

Ian Fraser	
Karen Gilligan	
Joanne McAlpine	Resigned 15/3/2016
Moir McIntosh	
Calum MacKenzie	Resigned 20/11/2015
Lesley Stalker	
Laura Cameron	Resigned 02/12/2015
Mark Docherty	
Nicola Kerr	
Theresa McDaid	
Sharon Bandeen	Appointed 21/11/2015
1 Vacancy	

Appointed Members

Stephen Hughes
2 Vacancies

c) Key Management

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 25 members of staff (16.9 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.

7. 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;

**DOWN'S SYNDROME SCOTLAND
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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 2015 (FRS 102);
- 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 (effective 1 January 2015) Charities SORP (FRS 102) 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


.....

Ed Cubitt
Company Secretary

Date: 15 June 2016

**DOWN'S SYNDROME SCOTLAND
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

**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 2016 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, a Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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.

**DOWN'S SYNDROME SCOTLAND
DIRECTORS' REPORT AND ACCOUNTS
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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 2016 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).

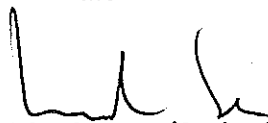
Opinion on other matter prescribed by the Companies Act 2006

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: 15 June 2016

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

**DOWN'S SYNDROME SCOTLAND
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

**STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
For the Year ended 31 March 2016**

	Notes	Unrestricted £	Restricted £	2016 £	2015 Re-stated £
INCOME					
Donations and Legacies	3	345,274	445,216	790,490	694,116
Income from Charitable Activities	4	9,115	25,427	34,542	36,218
Other Trading Activities	5	12,767	-	12,767	9,367
Investment Income	6	1,837	-	1,837	1,753
		<u>368,993</u>	<u>470,643</u>	<u>839,636</u>	<u>741,454</u>
EXPENDITURE					
Cost of Raising Funds	7	91,779	-	91,779	126,322
Expenditure on charitable activities	7	258,548	408,670	667,218	679,108
		<u>350,327</u>	<u>408,670</u>	<u>758,997</u>	<u>805,430</u>
Net income/(expenditure)		<u>18,666</u>	<u>61,973</u>	<u>80,639</u>	<u>(63,976)</u>
Other recognised gains/(losses):					
Actuarial gains/(losses) on defined benefit pension schemes		<u>1,598</u>	<u>-</u>	<u>1,598</u>	<u>(5,472)</u>
Net movement in funds		<u>20,264</u>	<u>61,973</u>	<u>82,237</u>	<u>(69,448)</u>
Fund Balances brought forward at 1 April 2015		244,773	146,498	391,271	460,719
Fund Balances carried forward at 31 March 2016		<u>265,037</u>	<u>208,471</u>	<u>473,508</u>	<u>391,271</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
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**BALANCE SHEET
As at 31 March 2016**

	Notes	2016 £	2015 Re-stated £
Fixed Assets			
Tangible Assets	10	74,951	83,356
Current Assets			
Debtors	11	48,181	41,050
Cash and Bank and in Hand	12	468,279	367,935
		516,460	408,985
Creditors: amounts falling due within one year	13	(33,248)	(26,070)
Net Current Assets		483,212	382,915
Net assets excluding pension liability		558,163	466,271
Defined benefit pension scheme liability	18	(84,655)	(75,000)
Net Assets		473,508	391,271
The funds of the charity			
Restricted Funds	15	208,471	146,498
<u>Unrestricted Funds</u>			
General	15	91,423	33,474
Designated Funds	15	173,614	211,299
		473,508	391,271

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Accounts were approved and authorised for issue by the Board of Trustees on 15 June 2016 and signed on its behalf by:



Ian Fraser
Chairperson



Steve Hughes
Director

The notes on pages 31 to 42 form part of these accounts.
Company Registration Number: SC356717

**DOWN'S SYNDROME SCOTLAND
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

**RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

For the Year ended 31 March 2016

	2016	2015
	£	Re-stated £
Net income/(expenditure) for the year (as per the SOFA)	80,639	(63,976)
Adjustments for:		
Actuarial gains/(losses)	1,598	(5,472)
Depreciation during year	8,405	9,637
Bank interest	(1,837)	(1,753)
(Increase) in debtors	(7,131)	(19,100)
Increase/(decrease) in creditors	16,833	(7,846)
	<u>98,507</u>	<u>(88,510)</u>

STATEMENT OF CASH FLOWS

For the Year ended 31 March 2016

	2016	2015
		Re-stated
Cash flows from operating activities:		
Net cash provided by operating activities	<u>98,507</u>	<u>(88,510)</u>
Cash Flows from investing activities:		
Bank interest	1,837	1,753
Payments to acquire tangible fixed assets	-	(3,377)
Net cash flow provided by investment activities	<u>1,837</u>	<u>(1,624)</u>
 Change in cash and cash equivalents in the year	 100,344	 (90,134)
 Cash and cash equivalents at the beginning of the year	 <u>367,935</u>	 <u>458,069</u>
Cash and cash equivalents at the end of the year	<u>468,279</u>	<u>367,935</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2016**

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 the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015) Charities SORP (FRS102), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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.

Down's Syndrome Scotland meets the definition of a public benefit entity under FRS 102.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

In applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short-term compensated absence arising from employee entitlement to paid annual leave. The initial liability recognised at the date of transition was for the holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken. The initial liability was for £3,934.

Additionally there was a requirement to recognise liabilities relating to the pension deficit as stated in the pension provider's recovery plan. The estimated initial liability was for £72,000.

No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided.

	1 April 2014	31 March
	£'000	2015
		£'000
Fund balances as previously stated	536,653	473,257
Short-term compensated absences	(3,934)	(6,986)
Post employment benefits	(72,000)	(75,000)
	<u>460,719</u>	<u>391,271</u>

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:

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- 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.

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.

Charitable Activities

Charitable activities income is 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:

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	%	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

DSS is a member of the Scottish Voluntary Sector Pension Scheme (The Scheme) which is a multi-employer defined benefit scheme. This Scheme closed to future accrual on 31 March 2010 and it is not possible to confirm DSS's share of underlying assets and liabilities of the Scheme and is therefore accounted for as a defined contribution scheme. The Scheme is currently in deficit and a deficit funding arrangement is in place with DSS. The net present value of the deficit reduction contributions payable under the agreement are reflected as a provision on the balance sheet and the movements on this provision in each period charged or credited through the Statement of Financial Activities.

DSS also 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.

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. Income from donations and legacies

	Unrestricted	Restricted	2016 Total	2015
	£	£	£	£
Grants and trusts	41,060	441,338	482,398	386,113
Donations and gifts	77,513	800	78,313	87,012
Legacies	48,282	-	48,282	0
Give as you earn	11,996	-	11,996	11,871
Membership subscriptions	9,325	-	9,325	8,850
Organised events	122,272	3,078	125,350	184,291
Branch activities	34,826	-	34,826	15,979
	345,274	445,216	790,490	694,116

Income from donations and legacies in 2015 was £694,116 of which £315,503 was unrestricted and £378,613 was restricted.

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4. Income from charitable activities

	Unrestricted	Restricted	2016 Total	2015
	£	£	£	£
Conferences and literature	3,101	12,228	15,329	17,068
Other income	6,014	13,199	19,213	19,150
	9,115	25,427	34,542	36,218

Income from charitable activities in 2015 was £36,218 of which £13,693 was unrestricted and £22,525 was restricted.

5. Other trading activities

	Unrestricted	Restricted	2016 Total	2015
	£	£	£	£
Direct mailing (raffle)	5,375	-	5,375	2,845
Christmas card sales	6,739	-	6,739	6,146
Other merchandise sales	653	-	653	376
	12,767	-	12,767	9,367

Income from trading activities in 2015 was £9,367 which was unrestricted

6. Investment Income

	Unrestricted	Restricted	2016 Total	2015
	£	£	£	£
Interest received	1,837	-	1,837	1,753

7. Analysis of Total Resources Expended

	Direct Costs	Support Costs	2016 Total	2015 Re-stated
	£	£	£	£
Cost of Raising Funds	91,779	-	91,779	126,322
<u>Charitable Activities</u>				
Family Support Services	198,387	211,625	410,012	453,937
Person centred Development	84,628	-	84,628	81,413
Communication skills	77,524	-	77,524	30,323
Education, policy and outreach	48,129	-	48,129	69,993
Local branch activities	29,832	-	29,832	27,386
	438,500	211,625	650,125	663,052
Governance (see note 7)	-	17,093	17,093	16,056
	530,279	228,718	758,997	805,430

Details of Charitable Support Costs:

	2016 £	2015 £
Insurance and rates	6,903	5,688
Repairs and maintenance	2,708	2,553
Utilities and cleaning	4,282	4,438
ICT software, licences and support	19,082	14,620

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Depreciation	8,405	9,638
Telephone & postage	9,735	9,633
Resources/printing/publications	4,662	2,396
Stationery/photocopying	9,892	12,587
Events/venue hire	15,174	10,171
Professional fees	4,690	22,934
Sundry expenses	4,001	3,828
Storage costs	1,820	1,820
Loss on disposal of fixed assets	-	-
Finance and admin staff costs	164,115	155,311
Death in Service	2,016	1,285
Caravan	4,784	6,608
Recharged costs	(50,644)	(51,427)
	<u>211,625</u>	<u>212,083</u>

Expenditure on raising funds of £91,779 in 2016 and £126,322 in 2015 was all unrestricted. Expenditure on charitable activities was £667,218 (2015: £679,108) of which £258,548 (2015: £247,110) was unrestricted and £408,670 (£2015: £431,998) was restricted.

8. Governance Costs

	2016	2015
	£	£
Audit Fee	5,274	4,300
Director's Expenses	347	730
Training	468	0
Meeting Costs	428	526
National Office Staff Costs	10,577	10,500
	<u>17,094</u>	<u>16,056</u>

9. Staff Costs

	2016	2015
	£	Re-stated £
Wages and Salaries	432,068	407,225
Social Security Costs	33,721	33,743
Pension Costs	14,308	9,726
Provision for pension deficit	15,209	-
	<u>495,306</u>	<u>450,694</u>
<u>Accounted for within:</u>		
Restricted Funds	275,524	244,729
Unrestricted Funds (of which £57,999 relates to fundraising activity)	219,782	205,965
	<u>495,306</u>	<u>450,694</u>

The average number of full time equivalent employees, analysed by function was:

		Re-stated
Direct charitable function	12.0	8.9
Fundraising, management and administration	4.9	5.2
	<u>16.9</u>	<u>14.1</u>

In 2016 the number of employees earning £60,000 or more was Nil (2015: Nil). The Total amount of employee benefits received by key management personnel was £154,152 (2015: £140,251). The key management personnel comprise the Chief Executive, Depute CEO and Family Support Service Manager, the Finance Manager and the Fundraising Manager. During the year a total of £347 (2015: £260) was paid to 3 (2015: 3)

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Directors in respect of reimbursement of travel, subsistence and other business related expenses. None of these Directors received any remuneration during the period.

10. Fixed Assets

	Heritable Property £	Fixtures & Fittings £	Office Equipment £	2016 TOTAL £
Cost				
Cost as at 1 April 2015	80,000	14,585	72,355	166,940
Additions	-	-	-	-
Disposals	-	-	-	-
Cost as at 31 March 2016	80,000	14,585	72,355	166,940
Depreciation				
Depreciation as at 1 April 2015	12,000	11,021	60,563	83,584
Charge for the year	2,000	594	5,811	8,405
Disposals	-	-	-	-
Depreciation as at 31 March 2016	14,000	11,615	66,374	91,989
Net Book Value as at 31 March 2016	66,000	2,970	5,981	74,951
Net Book Value as at 31 March 2015	68,000	3,564	11,792	83,356

11. Debtors

	2016 £	2015 £
Other Debtors	40,131	38,017
Prepayments	8,050	3,033
	48,181	41,050

12. Cash at bank and in hand

	2016 £	2015 £
High Interest accounts	375,102	275,581
Deposit	75,000	75,000
Current accounts	18,027	17,204
Petty Cash	150	150
	468,279	367,935

13. Creditors and Provisions

	2016 £	2015 Re-stated £
Other Creditors	10,966	12,025
Accruals	22,282	14,045
	33,248	26,070

14. Financial Commitments

At 31 March 2016 the charity had annual commitments under a non-charitable operating equipment lease as follows:

	2016 £	2015 £
Within one year	-	1,316
Between one and five years	1,843	-
	1,843	1,316

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15. Movement on Funds

	Balance at 1 April 2015	Income	Salary costs	Other costs	Total Expenditure	Net	Other Recognised Gains	Net Movement	Transfers during year	Balance at 31 March 2016
	£	£	£	£	£	£	£	£	£	£
RESTRICTED FUNDS										
Family Support Services	74,559	159,211	-111,449	-34,268	-145,717	13,494	-	13,494	-	88,053
Library	3,929	4,806	-	-3,768	-3,768	1,038	-	1,038	-	4,967
ABC Group Lothian	3,028	-	-	-3,028	-3,028	-3,028	-	-3,028	-	-
Short Breaks Fund	6,856	20,681	-3,064	-18,437	-21,501	-820	-	-820	-	6,036
Core Communications	-	26,413	-25,282	-1,131	-26,413	-	-	-	-	-
Congress	4,612	45,000	-	-2,991	-2,991	42,009	-	42,009	-	46,621
Friends Connect	39,427	87,442	-56,771	-26,887	-83,658	3,784	-	3,784	-	43,211
Communication Skills pilot programme	14,777	81,952	-46,655	-30,491	-77,146	4,806	-	4,806	-	19,583
The Third Sector Early Intervention Fund	-690	45,138	-32,303	-12,145	-44,448	690	-	690	-	-
TOTAL RESTRICTED	146,498	470,643	-275,524	-133,146	-408,670	61,973	-	61,973	-	208,471
UNRESTRICTED FUNDS										
General	33,474	334,168	-219,782	-100,713	-320,495	13,673	1,598	15,271	42,678	91,423
Capital renewal	20,686	-	-	-	-	-	-	-	-	20,686
Fixed Assets NBV	83,356	-	-	-	-	-	-	-	-8405	74,951
Pension deficit	44,273	-	-	-	-	-	-	-	-44,273	-
Congress Provision	-	-	-	-	-	-	-	-	10,000	10,000
Branch	62,984	34,825	-	-29,832	-29,832	4,993	-	4,993	-	67,977
Total Designated Funds	211,299	34,825	-	-29,832	-29,832	4,993	1,598	4,993	-42,678	173,614
TOTAL UNRESTRICTED	244,773	368,993	-219,782	-130,545	-350,327	18,666	1,598	20,264	-	265,037
TOTAL RESERVES	391,271	839,636	-495,306	-263,691	-758,997	80,639	1,598	82,237	-	473,508

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The charity received section 10 grant from the Scottish Government amounting to £116,093 and this has been allocated to the appropriate services in line with the grant application.

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) 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.

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

v) 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.

vi) 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.

vii) 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.

viii) 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).

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

x) 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.

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

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16. Analysis of Funds Net Assets

	Fixed Assets	Current Assets	2016 Total	2015 Total Re-stated
	£	£	£	£
Restricted Funds	-	208,471	208,471	146,498
Unrestricted - General Reserves	-	91,423	91,423	33,474
Unrestricted – Designated Fund – Fixed Assets NBV	74,951	-	74,951	83,356
Unrestricted - Designated Fund – Capital	-	20,686	20,686	20,686
Unrestricted – Designated Fund – Pension	-	-	-	44,273
Unrestricted – Designated Fund – Congress Provision	-	10,000	10,000	-
Unrestricted - Designated Branch Reserves	-	67,977	67,977	62,984
	74,951	398,557	473,508	391,271

17. Related Party Transactions

During the year, the charity distributed grants from the Short Breaks Fund to people living with and caring for an adult 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 £300 are awarded to parents/unpaid carers who have a significant caring role for an adult with Down's syndrome living with them.

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

During 2015-16, no awards were made to Trustees (2015: £0).

18. Pension Commitments

(a) Defined contribution pension arrangements

DSS operates a group personal pension scheme on a defined contribution basis. Employer contributions are paid in the range of 1% to 4% of pensionable salaries while employee contributions are a minimum 1% of pensionable salaries. Employer pension contributions payable in the year were £14,308 (2015: £9,726). The amount included within creditors at the year is £Nil (2015: £Nil).

(b) Defined benefit pension arrangements

The company participates in the Scottish Voluntary Sector Pension Scheme, a multi-employer scheme which provides benefits to some 95 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

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A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £88.22m, liabilities of £122.15m and a deficit of £33.93m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions:

From 1 April 2016 to 31 October 2029: £1,323,116 per annum
(payable monthly and increasing by 3% each on 1st April)

From 1 April 2016 to 30 September 2031: £292,376 per annum
(payable monthly and increasing by 3% each on 1st April)

From 1 April 2016 to 30 September 2031: £37,475 per annum

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2011; this valuation showed assets of £66.21m, liabilities of £95.04m and a deficit of £28.83m. To eliminate this funding shortfall, payments consisted of £1,490,000 per annum, increasing by 3% each 1st April until 31 March 2028.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	31 March 2016	31 March 2015	31 March 2014
Present value of provision	<u>£84,655</u>	<u>£75,000</u>	<u>£72,000</u>

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2016	2015
Provision at start of year	75,000	72,000
Unwinding of the discount factor (interest expense)	1,644	2,965
Deficit contribution paid	(5,600)	(5,437)
Re-measurements - impact of any change in assumptions	(1,598)	5,472
Re-measurements - amendments to the contribution schedule	<u>15,209</u>	
Provision at end of year	<u>£ 84,655</u>	<u>£ 75,000</u>

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INCOME AND EXPENDITURE IMPACT

	2016	2015
Interest expense	1,644	2,965
Re-measurements – impact of any change in assumptions	(1,598)	5,472
Re-measurements – amendments to the contribution schedule	<u>£ 15,209</u>	<u>£ -</u>

ASSUMPTIONS

	2016 % per annum	2015 % per annum	2014 % per annum
Rate of discount	<u>2.55</u>	<u>2.27</u>	<u>3.47</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

19. First time adoption of SORP (FRS 102)

The charity has adopted the SORP (FRS102) for the first time in the year ended 31 March 2016. The effect of transition from SORP (2005) to SORP (FRS102) is outlined below:

Reconciliation of total charity funds

Adjustments to previously reported total charity funds at the date of transition to SORP (FRS 102) were as follows:

Total charity funds at 1 April 2014 under SORP (2005)	536,653
Adjustment for DB pension liability	(72,000)
Adjustment for short term compensated absences	<u>(3,934)</u>
Total charity funds at 1 April 2014 under SORP (FRS 102)	<u>£ 460,719</u>

Adjustments to previously reported total charity funds at the end of the comparative period were as follows:

Total charity funds at 31 March 2015 under SORP (2005)	473,257
Adjustment for DB pension liability	(75,000)
Adjustment for short term compensated absences	<u>(6,986)</u>
Total charity funds at 31 March 2015 under SORP (FRS 102)	<u>£ 391,271</u>

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Reconciliation of income and expenditure

Net income under SORP 2005 at 31 March 2015	(63,396)
Net DB pension liability movement	(3,000)
Net short term compensated absences movement	<u>(3,052)</u>
Net income restated under SORP FRS 102	<u>£ (69,448)</u>