

DOWN'S SYNDROME SCOTLAND

Trustee's Report and Financial Statements

For the year ended 31 March 2013

Scottish Charity Number SCO11012

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

Contents

| | |
|---|----|
| Director's Report | 4 |
| Director's Responsibilities Statement | 20 |
| Independent auditor's report to the directors of Down's Syndrome Scotland | 21 |
| Statement of Financial Activities | 23 |
| Balance Sheet | 24 |
| Notes to the accounts | 25 |

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

| | | |
|------------------------------------|---|---|
| Directors | Ian Fraser Suzanne Cunningham Stephen Hughes Moira McIntosh Lesley Stalker Jane Dolan Joanne McAlpine Laura Cameron Karen Gilligan Calum MacKenzie | Chairperson Vice Chairperson |
| Company Secretary | Pandora Summerfield | Chief Executive |
| Management Team | Pandora Summerfield Sarah Van Putten Susan McKenzie Sharon Kane | Chief Executive Family Support Service Manager Finance Manager Fundraising Manager |
| Auditors | Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD | |
| Bankers | Royal Bank of Scotland 142-144 Princes Street Edinburgh EH2 4EQ Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Julian Hodge Bank 29 Windsor Place Cardiff CF10 3BZ | |
| Solicitors | Lindsays WS Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE | |
| Registered Office | 158-160 Balgreen Road Edinburgh EH11 3AU | |
| Charity registration number | SC 011012 | |
| Company registration number | SC356717 | |

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

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 2013.

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation (herein after called the Charity) is a registered charity limited by guarantee. There are four classes of membership: Life - for people with Down's syndrome and annual for Family, Individual 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, any person 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 10 weeks) between annual general meetings. They have general responsibility for the overall control of the Charity and agree policies and strategy. In particular, they are responsible for monitoring the financial position of the Charity and are the Charity's trustees.

The Directors who served during the period are:

| | |
|--------------------|------------------------------|
| Samuel Campbell | (resigned 16 November 2012) |
| Suzanne Cunningham | |
| Jane Dolan | (appointed 16 November 2012) |
| Ian Fraser | |
| Karen Gilligan | (appointed 16 November 2012) |
| Stephen Hughes | |
| David Lanc | (resigned 16 November 2012) |
| Joanne McAlpine | (appointed 16 November 2012) |
| Moir McIntosh | |
| Calum MacKenzie | (appointed 16 November 2012) |
| Lesley Stalker | (appointed 16 November 2012) |
| Laura Cameron | (co-opted 27 February 2013) |

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

c) Chief Executive

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

There are currently 14 members of staff (11.3 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) 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 grant making body and during the year no such grants were made.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

2. OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

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

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

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

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

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

3. ACHIEVEMENTS AND PERFORMANCE

a) Providing Family Support and Information

This continues to be a critical part of what we do and is at the heart of the organisation. The Family Support Service includes a Manager and two Family Support Service Officers: one covers the Central Belt and the South and the other covers the North and the Highlands.

This year:

- 769 parents received support on various issues
- 208 families received on-going personal support for complex issues

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

The link between Down's syndrome and dementia cannot be underestimated with 50 percent of people with Down's syndrome developing dementia and usually earlier in life than the population without Down's syndrome. This year we have supported parents and/or siblings who are the main carers for adults with Down's syndrome.

Increasingly, families are approaching us about transition to adulthood, community care issues, moving their son/daughter into their own home and thinking about what will happen on their death as well as issues of guardianship, power of attorney, wills and trusts.

Our impact

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

Here is a quote from one parent regarding our Family Support Service:

"Downs Syndrome Scotland is always contactable and offers great advice. I have an allocated Family Support Officer, Moira, who had been brilliant for information, guidance and support to myself and family. She has made numerous home and school consultancy visits to help make sure my child reaches his full potential". - Parent, Aberdeenshire

b) Provision of Information to Professionals

We have continued to offer information to professionals, such as teacher and midwives, as we appreciate the significant role that they play in the lives of the individuals and families we support.

This year we have:

- Responded to 480 enquiries from professionals
- Placed our new baby packs in every maternity unit in Scotland

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

Enquiries from professionals cover all ages and stages. However, the majority of enquiries were from education and nursery staff on inclusion, friendships, the specific learning profile of children with Down's syndrome and behaviour management. We supported community learning disability nurses, particularly to do with dementia in adults with Down's syndrome. Other professionals such as health visitors and home visiting teachers have also contacted the charity for support and information.

Our impact

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

"The consultation between myself, our parent and DS Scotland's Family Support Service was first class. Even in that initial discussion I learned a great deal. I was so impressed I requested INSET training for the whole school staff and opened it out to others in nearby schools. The Family Support Service Officer was able to share very useful, pertinent information in a relaxed manner. I think it was an excellent example of collaboration and communication to support a child with Down's syndrome. I intend to invite the Family Support Service Officer back for further Continued Professional Development in the next session." – Headteacher, Fife school

c) Other work

This year, the charity received new funding from Shared Care Scotland to distribute to parents and carers through the Creative Breaks Funding. This fund offered parents and carers of adults with Down's syndrome who still lived at home, the possibility of applying for up to £300 for a break of their own choice. The charity awarded nearly £11,000 of the £18,000 available and plans to award the rest of the funds during summer 2013.

Our DSSports programmes continued: Football and Dance continued to be delivered through Celtic Football Club, Karate continued in Cumbernauld and Swimming provided in Stirling. All of these are helping children with Down's syndrome to be active and consequently potentially improve their health. In addition, they enable us to build better networks with local sports providers and allow us to evaluate what works. DSSports Dance and Football received 6 articles and 1 television feature in local and national press and received the 2012 People's Choice Award at the Scottish Charity Awards.

The ABC (Achieving Better Communication) Groups in Edinburgh have continued and have settled in over time to the new model. In addition to the weekly fees they pay, the parents with the support of National Office have continued to fundraise to ensure that all costs are covered. The service now has 31 children attending from aged 11 months to 17 years, coming from Edinburgh, the Lothians and Fife. In light of this work, we have also secured funding for a new Communications Skills pilot project starting in summer 2013.

Our impact

Creative Breaks provided 37 family carers funding so that they can enjoy much-needed breaks from their caring responsibilities. This results in relief of stress and increased quality of life.

"The dance therapy has proven to have a positive effect on my daughter's health and wellbeing. This in turn has had an impact on my quality of life and relieving the stress." – Mum & carer of 20 year old daughter with Down's syndrome was granted the cost of one term of dance therapy sessions for her daughter

Quote from a parent whose child attends the DSSports Football programme:

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

"Fraser loves going on a Saturday. He is getting great exercise, he is developing good hand-eye co-ordination, his teamwork, interaction and social skills have all improved."

Quote from a parent whose child attends the ABC Groups:

"The ABC group has given my child the confidence to communicate with others and I have now been given the skills to help my son improve his communication. The group has not only helped my son but through the group we have met other families and have now made life-long friends."

d) Provision of Training

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

Activity in this area of work is primarily the responsibility of our Family Support Service Officers. We have applied for Continued Professional Development Accreditation for our training courses and hope to receive accreditation during spring 2013. Work undertaken during the year included:

- Delivered training courses and consultation visits to staff from 24 local authority areas.
- 28 training events were delivered to professionals (7 of which were full day events)

Making Your Way Through Life is a five year training project funded by The Big Lottery Fund's '21st Century Life' and started in July 2009.

The Making Your Way Through Life project held two Being Confident & Speaking Up courses in Inverness and Fife and The Big Plan in Dundee and Aberdeen. The Being Confident & Speaking Up course promotes confidence building in adults with Down's syndrome through: role playing, quizzes, speaking up scenarios and group work. Each participant on the course is encouraged to take on a personal challenge. The Big Plan gives young people and adults with Down's syndrome the opportunity to think about what they want in their lives and with the help of their families or teams, put together action steps to work towards. Over five meetings, the fun activities help each person work on a person-centred plan for their life. Over the year, 19 people attended the above four courses.

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

The Training Officer and Trainers also developed a new course called Health, Heart and Happiness, which will be introduced in Edinburgh in April 2013.

Our impact

Below are quotes from professionals who have received training from our Family Support Service and from adults with Down's syndrome who attended our Making Your Way Through Life courses.

"The knock-on effects of the training course are fantastic – in all sorts of ways. There's quite a lot of excitement about Down's Syndrome Awareness Week and colleagues are more confident in their practices." – School Support Assistant, Orkney

"I recommend this training course for staff working with or looking after children with Down's syndrome. Everybody left feeling much more confident in how to support the two babies with Down's syndrome who will be starting at our nursery. I now have a greater understanding of spatial awareness in a child with

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

Down's syndrome as well as sleep apnoea and balance. I have since become a member of DS Scotland. " – Nursery staff, Edinburgh during one of our bespoke training courses
"It was great. I really enjoyed the exercises and games. It helped me feel more confident." – Being Confident & Speaking Up attendee.

"I liked doing the drawing. It made me happy when everyone listened to me and clapped." – Being Confident & Speaking Up attendee.

"The Big Plan was brilliant. I think it's great for young people (and older) to think about what they want to achieve. Setting goals and action steps gives motivation and something to keep working at when Big Plan ends. It also, really helped everyone's confidence and hearing about their interests and life was great. Well done!" – Parent of Big Plan Dundee attendee

e) Communication and Information Resources

Digital Developments

We continued to make constant updates to our web site, which was launched in 2009. New additions to the web site were: a Family Support Service page, Creative Breaks Fund, training courses for professionals and a training shop, volunteer opportunities and Six Percent exhibition page and the ability for people in the UK to purchase the book.

An evaluation of our web site was completed in the summer to ensure our web site continued to be user-friendly, accessible and informative. Through the survey, we found that nearly 80 percent of visitors are parents and that 32 percent of visitors said that the web site was the first point of contact to the charity. Also 86 percent of our visitors found our website easy to navigate. Many of our web site visitors are also frequent visitors to the site with 62 percent saying that they visited 1-10 times a month.

During the year, our web site received traffic from 115 countries (2012 – 135 countries) and received 18,992 new visitors (2012 – 18,326).

Alongside our web site, we continued to produce our monthly e-bulletin. It is vibrant and easy to read and has been complemented by other organisations. This service is continually growing steadily each year; this year we received 199 new subscribers. We continue to be a success story for our e-bulletin company.

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

Our social media profiles have been raised among families with our monthly Facebook and Twitter Question and Answer Hour. This allows families to send an instant query to our Family Support Service Officers who will respond straight away with either the information or a follow up. Throughout the year, we received a total of 339 Facebook queries (2012 – 115 queries), 132 Facebook likes (2012 – 143 likes) and 39 tweets (2012 - 15 tweets) solely during the monthly Facebook and Twitter Hours.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

Publications

Our bi-annual magazine, *Full Potential*, was in its third year of print and is delivered to our members every spring and autumn. Articles focused on: news, lifestyle, family, health, research, fundraising, events, opinion and are written by members, supporters, medical specialists and researchers. A new 4 page supplement, *Fundraising Focus*, provides fundraising-related news, thank yous, activities and tips for our fundraisers. Our total magazine subscribers nearly doubled this year with the inclusion of the supplement, which went out to our fundraisers.

Our publications are currently under review with the aim to produce updated, relevant publications. Our popular "When a Baby has Down's Syndrome" publication was updated and sent to all delivery united in Scotland. It is also available on our website as a free PDF. We have also received funding from the Erskine Cunningham Hill Trust towards the update and reprinting of our two publications on dealing with Down's syndrome and dementia. The 'Let's Talk about Death' publication has also been updated.

Library

Our library resources are full of information for individuals with Down's syndrome and for their parents/carers and professionals. We publicised our library services, which is free to members, through our e-bulletins and magazine. Our Family Support Service promotes the library services to parents and professionals that they meet. This year we added 8 books and 2 DVDs to our library.

f) Awareness and Fundraising

Raising the awareness of Down's syndrome and the charity as well as raising funds is paramount to us and our mission. By raising awareness of Down's syndrome and the charity, we raise the profile of the charity and this provides an opportunity for us to reduce the stigma of Down's syndrome, advertise our services in communities throughout Scotland and promote fundraising and volunteer opportunities to new and current supporters. We currently do this through events, fundraisers, media relations, recruiting volunteers, businesses and working with our patrons.

Events and Campaigns

This year was a very big year for our fundraising and awareness events. As 2012 was our 30th anniversary year, to celebrate, raise funds and raise awareness we organised four events for members and supporters to take part. These were "30 Courses in 30 Days" Golf Challenge in March and April (£7,300 was raised, 26 golfers took part and the event received 7 features on web sites, newspapers and a local broadcast station); a Fun Day celebration on 13th May organised by our six branches (attended by over 700 people, over £1,000 was raised and we received a local newspaper article); a Cycle Inverness to Glasgow fundraiser in August which was cancelled due low take up of places but a similar cycle was completed by two fundraisers who took on a two-day cycle from Inverness to Edinburgh (raised over £2,700) and our first-ever Fundraising Ball in October (raised £35,000).

Our Annual Conference was once again held in November. The event was successful with 121 delegates (2012 – 120 delegates) and 18 children (2012 – 16 children) in attendance. Workshops focused on a range of topics: speech and language, college, welfare reform, specialist education, health and exercise, sleep apnoea, self-directed support and information for siblings and carers.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

For Down's Syndrome Awareness Week, we continue to run a month long fundraising and awareness campaign, Do a Dish for Down's Syndrome. The focus of this campaign is around inclusion and the way in which sharing food brings friends, families and communities together. The event was in its fourth year and was our biggest Do a Dish yet raising £12,220 (2012 - £5,605) with 36 schools, people with Down's syndrome and individuals taking part.

Our last large event was held on World Down's Syndrome Day (March 21st). It was our *Six Percent. Down's Syndrome: My Photographs, Their Stories* exhibition and book launch. This project was a partnership with documentary photographer Graham Miller. The book and exhibition included photographs and quotes showcasing intimate moments, relationships and everyday life of Scottish families with a person with Down's syndrome. The launch and book have appeared in 12 blogs, newspapers and news web sites with 4 more stories in magazines and newspapers scheduled later in the year. As profits from the first 500 copies will go to the charity, we continue to market this book with plans to publicise it in learning disability journals and magazines. In the future, we hope to provide this exhibition to other locations in Scotland.

Media Relations

We work with journalists to provide news responses to issues focused on people with Down's syndrome and their families. We also pitch in-depth feature stories to journalists about people with

Down's syndrome and their family, which we hope will increase the awareness of people with Down's syndrome to the general public. We encourage our members and branches throughout Scotland to promote fundraisers' events and profile stories to their local papers.

In the last year our organisation's press mentions have nearly doubled (41 mentions). We received 4 features in the Daily Record and features in the Herald (which we received £40 in text donations for our 30 Golf Courses in 30 Days fundraiser) and Take a Break magazine. We also worked with a production company and introduced a couple with Down's syndrome who were featured in a BBC Scotland documentary on people with learning disabilities in relationships. We were interviewed by Sky Sports and 3 radio stations including BBC Scotland Radio.

Volunteers

Our new fundraiser joined us to increase our community fundraising throughout Scotland. With the successful awarding of £10,000 from the Voluntary Action Fund to create a community volunteer programme, we created our volunteer application and policies as well as started to recruit volunteers with and without Down's syndrome in all locations throughout Scotland. Our volunteer opportunities include: collection can volunteers, fundraising event volunteers, in memorium volunteers and volunteer speakers with and without Down's syndrome to raise awareness of Down's syndrome and the charity at local groups and associations. We hope to have our volunteer speakers started giving presentations in 2013 and will continue throughout 2014.

Awareness through corporates

We were chosen as charity of the year for three businesses in 2012: Aegon in Edinburgh, City Park Technologies in Glasgow and Sainsbury's in Irvine. Each company informed their employees about Down's syndrome and the services we provide. The businesses also held fundraisers to increase awareness and funds for the charity. Together, the three businesses raised £27k.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

Charity patrons

Our charity partnership with Aegon Edinburgh created the opportunity for John Barrowman, of Doctor Who and Torchwood fame, to become our Patron and raise further awareness and funds amongst his international fans as well as the general public attending his Christmas pantomime in Glasgow where we were collecting donations. John Barrowman helped raise over £16,000 for the charity. Gary Coupland from the Singing Kettle is also our patron and attended our Edinburgh and Lothians Branch 30th anniversary Fun Day.

Provision of Branch Activities

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

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

Ayrshire: Our Ayrshire Branch continued to hold monthly meetings in Kilmarnock. Through these meetings they support each other and give direction to some who have been seeking help. Some members were involved in a music and drama group. Around 25 people with Down's syndrome of various ages attended on a regular basis. This has proved to be a great confidence builder for many members and a chance for the more confident to show their skills and talents.

The branch also provides a yearly weekend excursion. This year 29 people with and without Down's syndrome travelled to an outdoor centre in the Borders and took part in raft building, canoeing, archery, climbing, grass sledging, swimming and zip lining. This was a popular event which included many children with more complex needs taking part in the fun. It also allowed siblings to attend and share the experience as well as allowing fathers a chance to share best practices.

Other activities included an afternoon out at the Ayrshire Athletics Arena that provided pedal-power equipment for people of all ages, sizes and physical abilities. Nearly 30 people attended including parents, carers and people with Down's syndrome. It encouraged some to start cycling. The Christmas Party was the most popular – with 90 people attending. The branch also held a Fun Day ceilidh to celebrate the charity's 30th anniversary with 50 people attending.

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

Other events have been a ten pin bowling outing that promoted socialising and exercise as well as the branch's annual trip to Blair Drummond Safari Park, which was attended by 30 members. To celebrate the

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

charity's 30th anniversary, the branch held a Fun Day with bouncy castles, face painting and more which were enjoyed by 80 people. The Branch's annual Christmas Party was attended by 50 members of all ages and 40 people attended a Christmas pantomime. The branch celebrated Down's Syndrome Awareness Week in March by holding an Open Day at the Activities Club with a visit from Magic Den. Information leaflets and newsletters were available to all who attended.

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

Edinburgh and the Lothians: The Edinburgh and Lothians Branch held several groups throughout the year for parents, adults and children with Down's syndrome. The Parent, Baby and Toddler group was attended by 15 members. New toys were purchased for the children and the group has provided a lifeline for families as they come to terms with Down's syndrome. A physiotherapist also attended once a month to offer advice. The branch's new Drama Club was popular for children and teens with Down's syndrome. This group was attended by eight children. The children acted and sang in the club and their confidence has grown. The popular Boogie Bunch for adults with Down's syndrome had a busy year with Zumba lessons, a cinema trip and three sessions where members could create their own dance videos kindly provided by Wright Eye Productions. This group had 12 regular members.

The branch also held several events throughout the year. The branch held its Fun Day for the charity's 30th anniversary. The event was held at the City Chambers and was attended by over 200 guests including the Lord Provost elect, two founding members of the charity and one of our charity patrons Gary Coupland from the Singing Kettle. The branch's annual trip to the theatre was attended by 40 members and the annual Christmas party was attended by 35 children who danced, sung and enjoyed the entertainment. Two bowling nights were also held for adults and these provided very popular with tickets selling out very quickly. The Drama Club enjoyed a trip to see "The Snowman" with the children having a photo session with the cast.

Grampian: The Grampian Branch continued to hold its successful Parent and Toddlers Group. The group met at a new location in the local sports centre and it continued to grow. A new group was created for adults with Down's syndrome over 18 years old. The Pool Group met once a month in an Aberdeen city centre pool club and those attending played pool, watched TV and/or had drinks at the bar while meeting new and old friends. The Ten Pin Bowling Group was also well attended by a mixed aged group on the first Friday of the month.

The Branch held various events throughout the year for the whole family. The Grampian Branch held a Fun Day for the charity's 30th anniversary. The event proved popular with 200 people enjoying the food, fun and games. The Branch also organised a Sunday afternoon ceilidh with over 100 people attending. The Children's Christmas Party was also popular with children enjoying puppet shows and Santa.

Tayside and Fife: The Tayside and Fife Branch (formerly called Tayside and Northeast Fife Branch) changed its name to welcome a wider demographic of families in the greater region. The branch provided four regular groups: Swing n Sing, Under 5s Group, Beat It Out Drumming Sessions and Signalong Support Group. These groups were offered once a month. The Swing n Sing group allowed parents to share best

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

practices and experiences while the children enjoyed the music and signing session. The Under 5s group is an informal group for parents and young children as well as relatives and siblings. The group provided a mixture of play, song and sign for the children while the parents shared their experiences. The Beat it Out Drumming Sessions is targeted to the branch's members 12 years and older and provided further musical activities for those who have outgrown Swing n Sing. Five members regularly attended. A sports taster session was also held where 10 families took part in multiple-sports activities that built agility, balance and co-ordination. The branch sent a questionnaire to the branch members. The feedback from this survey will help shape future activities and groups in the branch.

The branch organised special events throughout the year. The Branch held a Party Day to celebrate the charity's 30th anniversary. Nearly 120 people attended on the day. The branch also organised a party in March to celebrate Down's Syndrome Awareness Week where families and community members could enjoy music and various stalls.

West of Scotland: The West of Scotland Branch provided four regular groups for various age groups: Parent and Toddler Group, Drama Groups, Saturday Sociables and Ten-Pin Bowling Group. There were two Parent and Toddler Groups – one held in Newton Mearns where children could enjoy a music, movement and dance session and the other – a new group started in January in Motherwell. This group included a Sing and Sign class for children to learn and expand on their Makaton signing.

The Drama Groups were provided to young people and adults with Down's syndrome. A total of 16 people attended the groups. Saturday Sociables was a new group for adults with Down's syndrome that provided various social activities. Adults could meet new and old friends while enjoying arts, sports, cooking and day trips. The Ten Pin Bowling Group was also popular for people with Down's syndrome 14 years and older. After receiving feedback from parent members, the branch hopes to start a sports group for children with Down's syndrome and their siblings in autumn.

The branch also provided special events throughout the year: a bowling evening attended by 30 people, a pantomime trip attended by 30 people and a curry karaoke trip attended by 80 people.

Our impact

"I like being the co-director and narrator. I just love drama." – West of Scotland Branch Drama Group attendee

"The group provides a good way of meeting other families and the children are learning new signs that they can use regularly." – Parent of Motherwell Parent and Toddler Group

"Thanks for organizing a fabulous weekend – I have been smiling all evening thinking of various folk and incidents and happenings – such a lot of fun. My son had a great time. He has been really animated this evening and has been making good attempts to talk. And plenty of success at screeching and laughing!! – Ayrshire Branch parent after the Weekend Excursion.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

g) Working with other professionals

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

Scottish Consortium on Learning Disability (SCLD)

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

The charity's Chief Executive is a director of SCLD, a charitable company.

Learning Disability Alliance Scotland (LDAS)

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

For Scotland's Disabled Children (FSDC)

This is a coalition of like-minded third sector organisations who meet to try to improve things for Scotland's disabled children through sharing information, feeding into Scottish Government consultations and raising the profile of this group of children and their families. The four particular areas of interest have included short breaks, transitions, education and childcare. Down's Syndrome Scotland currently participates in both the Education sub-group and the Transition Forum.

Cross Party Group on Learning Disability

We are members of this group, chaired by two MSPs, raising issues pertinent to Down's syndrome and working with other members on taking issues forward.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

4. FINANCIAL PERFORMANCE

The Statement of Financial Activities (SoFA) set out on page 23 shows that the net movement in funds for the period was £128,918. This surplus can be broken down further into a net surplus on the movement of unrestricted funds of £54,170 and a net surplus on the movement of restricted funds of £74,748.

In 2012/13 87% of the Charity's income came through Voluntary Donations, Trust Funding and Fundraising Activities. The Charity relies heavily on these income streams. These include The Robertson Trust, the Henry Duncan Awards and Lloyds TSB Foundation for Scotland, The Christina Mary Hendrie Trust, St James Place Foundation and The Graham Trust. The Charity appointed a full time Fundraising Manager in April 2012 which has contributed to the increase in funds received and efforts will continue to be made to continue to raise income from more Charitable Trusts during 2013/14.

Our predicted outcome for the year 2012/13 was a deficit of £30,618. The main reasons for returning a net surplus £128,918 were the increase in forecast funding from Charitable Foundations and improved fundraising activity.

We envisage that the current economic recession and uncertain income streams will continue to affect our financial results in 2013/14. We will continue to tightly control costs whilst striving to provide the high level of support needed by our members and supporters.

We refer below to our plans for 2013/14 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.

a) Plans for 2013-14

After our 30th anniversary year and the introduction of our first full-time fundraiser, we have seen an increase in funds. However, we continue to monitor this increase to help us understand if this increase is a spike or a trend in raising income. We will continue to pro-actively focus on fundraising through our fundraising team and through our Family Support Service.

We have submitted two applications to the Scottish Government's Third Sector Early Intervention Fund through the Big Fund. The first application was to secure a full-time Policy Officer for two years to raise our profile with the Scottish Government and Parliament and the second application was for two Family Support Service Officers to increase our service's demographic. We hope to receive positive results in late spring or early summer 2013.

We also applied for funding from RS MacDonald for pilot Communications Skills Workshops, which would provide speech and language services similar to our ABC Groups in Edinburgh. Our hope is that the workshops will be offered in various locations throughout Scotland including the Highlands, Islands and Borders. We hope to receive a positive outcome for this request in spring 2013.

As a very large part of what we do is reactive and dependent on the requests for support that come to us from families and professionals alike, we will continue to ensure that we are as ready as we can be to provide an excellent and comprehensive service. We continued to see a growth in support requests from families and professionals in 2012/13 and hope to continue growing our service to ensure we continue to provide high-calibre support to the people who need us.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

Our Big Lottery-funded Making Your Way Through Life project will offer a new course in Edinburgh and Fife from late spring 2013. This course will cover healthy eating, exercise and keeping healthy. It will also discuss feelings, friendships and looking after yourself. This course will be offered to young people and adults with Down's syndrome.

We will continue to market the *Six Percent. Down's Syndrome: My Photographs, Their Stories* as the all proceeds from the first 500 copies are donated to the charity. We hope to sell these at our 2013 conference and hope to publicise them in learning disability journals and related organisations' publications. We hope to tour the *Six Percent* exhibition and will be looking into other venues in Aberdeen and Inverness for potential exhibitions in 2014.

Our volunteer recruitment will continue for collection can collectors and administrators, fundraising event volunteers and in memorium volunteers. We plan to start training our volunteer speakers in summer 2013 and continue throughout 2014 with the hope for trained volunteer speakers to start speaking with local groups and associations in 2014.

We do this through:

- Providing support and information to parents, families, professionals, the public and for children and adults with Down's syndrome, primarily from a team of specialist staff in our Family Support Service.
- Providing training courses both for adults with Down's syndrome and for professionals and parents.
- Providing Branch Activities by mainly parent volunteers, to enhance leisure and social opportunities for children and adults with Down's syndrome and their families.

b) Reserves Policy

Down's Syndrome Scotland maintains three types of Reserves:

1. Restricted Funds (Branch and General)
2. Designated Funds (Branch and General)
3. Unrestricted Reserve Funds (General)

Details of those funds, which may consist of cash or a mixture of cash and fixed assets, and the reasons for which they are held are shown as Notes 10 and 11 to the Accounts.

Designated Funds

Designated Funds were created to build up funds which may be used in future periods to help defray the impact of expenditure on capital items such as the renewal of our IT systems and property. All unrestricted funds in the Branches are designated funds

General Unrestricted Reserve Fund

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 twelve months average unrestricted expenditure (not including branch unrestricted expenditure) 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

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

this level of reserves is regarded as good practice and one we strive towards, although currently we have reserves of less than 6 months: as at 31 March 2013 the free reserve balance on the General Reserve Fund was £132,183 as against the required holding under this policy of £375,000.

Funds held by Branches

Down's Syndrome Scotland has a network of six branches throughout Scotland each of which fundraise for their own activities. Each branch produces accounts, which are then consolidated with the national office accounts to produce the full accounts of the charity. Funds held by branches can also be either restricted or unrestricted. Branch restricted funds are included in Notes 9 and 10 to the accounts.

Each branch is run wholly by volunteers and undertakes a variety of outreach activities. The voluntary and fragmented nature of this type of organisation makes it harder to ensure a regular flow of funds into each branch and the trustees' policy on levels of free reserves to be held recognises this potential difficulty. The policy is that each branch should maintain cash reserves representing 12 months average monthly costs.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

DIRECTORS' RESPONSIBILITIES STATEMENT

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

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

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

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

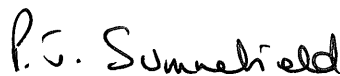
Small Company Exemptions

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

Approved by the Board of Directors on 25 September 2013 and signed on its behalf by:



.....
Ian Fraser
Chairperson



.....
Pandora Summerfield
Company Secretary

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

**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 2013 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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

Respective responsibilities of directors and auditors

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

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

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

Scope of the audit of the financial statements

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

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

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 2013 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.

Other matters

The comparative financial statements are unaudited.

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.



Michael Crerar (Senior Statutory Auditor)

25 November 2013

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

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

**STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
For the Year ended 31 March 2013**

| | Notes | Unrestricted | Restricted | 2013 | 2012 |
|--|-------|----------------|----------------|----------------|------------------|
| | | £ | £ | £ | (unaudited) £ |
| INCOMING RESOURCES | | | | | |
| <i>Incoming Resources from Generated Funds</i> | | | | | |
| <i>Voluntary Income</i> | | | | | |
| Donations and Gifts | | 81,837 | 2,398 | 84,235 | 60,491 |
| Grants and Trusts | | 62,318 | 176,700 | 239,018 | 208,886 |
| Legacies | | 39,273 | - | 39,273 | 5,628 |
| Membership Subscriptions | | 8,799 | - | 8,799 | 9,254 |
| Give as you earn donations | | 11,748 | - | 11,748 | 14,772 |
| <i>Activities for Generating Funds</i> | | | | | |
| Organised Events | | 193,206 | 6,009 | 199,215 | 91,319 |
| Branch Activities | | 7,322 | - | 7,322 | 6,780 |
| Conferences and Literature | | 10,169 | - | 10,169 | 8,773 |
| Other Income | | 13,408 | 9,794 | 23,202 | 18,787 |
| <i>Investment Income</i> | | | | | |
| Bank Interest Received | | 1,574 | - | 1,574 | 317 |
| | | <u>429,654</u> | <u>194,901</u> | <u>624,555</u> | <u>425,007</u> |
| RESOURCES EXPENDED | | | | | |
| Cost of Generating Funds | 3 | 92,415 | 7,339 | 99,754 | 87,135 |
| Charitable Activities | 3 | 263,977 | 112,814 | 376,791 | 360,255 |
| Governance Costs | 3 | 19,092 | - | 19,092 | 16,552 |
| Funds Transferred to New Charity | 3 | - | - | - | 38,056 |
| | | <u>375,484</u> | <u>120,153</u> | <u>495,637</u> | <u>501,998</u> |
| Net incoming/(outgoing) resources | | 54,170 | 74,748 | 128,918 | (76,991) |
| Fund Balances brought forward at 1 April 2012 | | 258,124 | 55,353 | 313,477 | 390,468 |
| Fund Balances carried forward at 31 March 2013 | | <u>312,294</u> | <u>130,101</u> | <u>442,395</u> | <u>313,477</u> |

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

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

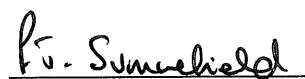
**BALANCE SHEET
As at 31 March 2013**

| | Notes | 2013 £ | 2012 (unaudited) £ |
|---|-------|-----------------|--------------------------|
| Fixed Assets | | | |
| Tangible Assets | 6 | 81,934 | 80,950 |
| Current Assets | | | |
| Debtors | 7 | 53,033 | 43,487 |
| Cash and Bank and in Hand | 8 | <u>340,610</u> | <u>211,826</u> |
| | | 393,643 | 255,313 |
| Creditors: amounts falling due within one year | 9 | <u>(33,182)</u> | <u>(22,786)</u> |
| Net Current Assets | | <u>360,461</u> | <u>252,527</u> |
| Net Assets | | <u>442,395</u> | <u>313,477</u> |
| Funds | | | |
| Restricted Funds | 10 | 130,101 | 55,353 |
| <u>Unrestricted Funds</u> | | | |
| General | 11 | 190,994 | 150,741 |
| Designated Funds | 11 | <u>121,300</u> | <u>107,383</u> |
| | | <u>442,395</u> | <u>313,477</u> |

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008). The Accounts were approved and authorised for issue by the Board of Trustees on 25 September 2013 and signed on its behalf by:



Ian Fraser
Chairperson



Pandora Summerfield
Company Secretary

25 September 2013

The notes on pages 25 to 35 form part of these accounts.
Company Registration Number: SC356717

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2013**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

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

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

Cash Flow Statements

Down's Syndrome Scotland has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Funds

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

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

Gift Aid / Deeds of Covenant

Income from Gift Aid donations and Deeds of Covenant 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

Voluntary income and donations are accounted for as receivable by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Grants

Revenue grants receivable are recognised in the period to which they relate. Capital grants are accounted for as restricted funds when received.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

1.4 Tangible fixed assets and depreciation

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

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

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

1.5 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.

1.6 Pension Scheme

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

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

2. Taxation

As a charity, Down's Syndrome Scotland is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and section 258 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charges have arisen in the Charity.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

3. Analysis of Total Resources Expended

| | Direct Staff Costs £ | Other Direct Costs £ | Support Costs £ | 2013 Total £ | 2012 Total (unaudited) £ |
|---------------------------------|----------------------------|----------------------------|-----------------------|-----------------|--------------------------------|
| Cost of Generating Funds | 40,974 | 11,149 | 47,631 | 99,754 | 87,135 |

Charitable Activities costs in furtherance of the charity's Objectives:

| | | | | | |
|--|----------------|---------------|----------------|----------------|----------------|
| Family Support Services and Information Service | 83,379 | 25,124 | 192,363 | 300,866 | 211,388 |
| Training Development | 39,937 | 7,824 | 2,868 | 50,629 | 98,994 |
| Branch Activities | - | 25,296 | - | 25,296 | 49,873 |
| | <u>123,316</u> | <u>58,244</u> | <u>195,231</u> | <u>376,791</u> | <u>360,255</u> |
| Governance | - | 5,442 | 13,650 | 19,092 | 16,552 |
| Funds Transferred to New Charity | - | - | - | - | 38,056 |
| | <u>164,290</u> | <u>74,835</u> | <u>256,512</u> | <u>495,637</u> | <u>501,998</u> |

Details of Charitable Support Costs:

| | | |
|------------------------------------|----------------|----------------|
| Insurance and rates | 4,445 | 4,508 |
| Repairs and maintenance | 1,970 | 2,241 |
| Utilities and cleaning | 3,622 | 3,201 |
| ICT software, licences and support | 11,702 | 10,943 |
| Depreciation | 6,632 | 4,855 |
| Telephone & postage | 10,160 | 7,314 |
| Resources/printing/publications | 11,989 | 11,736 |
| Stationery/photocopying | 11,309 | 3,864 |
| Events/venue hire | 17,124 | 13,198 |
| Professional fees | 19,435 | 14,508 |
| Sundry expenses | 196 | 896 |
| Storage costs | 1,820 | 1,820 |
| Finance and admin staff costs | 117,271 | 81,308 |
| Death in Service | 622 | 628 |
| Fundraising costs | 27,416 | - |
| Book and exhibition | 10,799 | - |
| | <u>256,512</u> | <u>161,020</u> |

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

4. Staff Costs

| | 2013 | 2012 |
|-----------------------|--------------------|----------------|
| | (unaudited) | |
| | £ | £ |
| Wages and Salaries | 245,861 | 213,377 |
| Social Security Costs | 22,098 | 17,538 |
| Pension Costs | 13,602 | 13,411 |
| | <u>281,561</u> | <u>244,326</u> |

The average number of employees, analysed by function was:

| | 2013 | 2012 |
|--|--------------------|-------------|
| | (unaudited) | |
| Direct charitable function | 3.7 | 3.8 |
| Fundraising, management and administration | 4.7 | 3.6 |
| | <u>8.4</u> | <u>7.4</u> |

In 2013 the number of employees earning £60,000 or more was Nil (2012: Nil). During the year a total of £248 (2012: £786) was paid to 2 (2012: 2) Directors in respect of reimbursement of travel and subsistence expenses. None of these Directors received any remuneration during the period.

5. Governance Costs

| | 2013 | 2012 |
|-----------------------------|--------------------|---------------|
| | (unaudited) | |
| | £ | £ |
| Independent Examination Fee | - | 3,000 |
| Audit Fee | 7,206 | - |
| Legal & Professional Fees | 445 | 1,124 |
| Director's Expenses | 248 | 786 |
| Meeting Costs | 2,193 | 1,134 |
| National Office Staff Costs | 9,000 | 10,508 |
| | <u>19,092</u> | <u>16,552</u> |

6. Fixed Assets

| | Heritable Property | Fixtures & Fittings | Office Equipment | 2013 TOTAL (unaudited) |
|---|-------------------------------|------------------------------------|-----------------------------|---------------------------------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| Cost as at 1 April 2012 | 80,000 | 20,162 | 72,585 | 172,747 |
| Additions | - | - | 7,616 | 7,616 |
| Disposals | - | - | - | - |
| Cost as at 31 March 2013 | <u>80,000</u> | <u>20,162</u> | <u>80,201</u> | <u>180,363</u> |
| Depreciation | | | | |
| Depreciation as at 1 April 2012 | 6,000 | 18,704 | 67,093 | 91,797 |
| Charge for the year | 2,000 | 570 | 4,062 | 6,632 |
| Disposals | - | - | - | - |
| Depreciation as at 31 March 2013 | <u>8,000</u> | <u>19,274</u> | <u>71,155</u> | <u>98,429</u> |
| Net Book Value as at 31 March 2013 | <u>72,000</u> | <u>888</u> | <u>9,046</u> | <u>81,934</u> |
| Net Book Value as at 31 March 2012 | <u>74,000</u> | <u>1,458</u> | <u>5,492</u> | <u>80,950</u> |

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

7. Debtors

| | 2013 | 2012 |
|---------------|--------------------|---------------|
| | (unaudited) | |
| | £ | £ |
| Other Debtors | 50,448 | 37,824 |
| Prepayments | 2,585 | 5,663 |
| | <u>53,033</u> | <u>43,487</u> |

8. Cash at bank and in hand

| | 2013 | 2012 |
|------------------------|--------------------|----------------|
| | (unaudited) | |
| | £ | £ |
| High Interest accounts | 236,377 | 150,779 |
| Deposit | 75,000 | - |
| Current accounts | 27,713 | 60,599 |
| Petty Cash | 1,520 | 448 |
| | <u>340,610</u> | <u>211,826</u> |

9. Creditors

| | 2013 | 2012 |
|-----------------|--------------------|---------------|
| | (unaudited) | |
| | £ | £ |
| Other Creditors | 25,982 | 18,790 |
| Accruals | 7,200 | 3,996 |
| | <u>33,182</u> | <u>22,786</u> |

Financial Commitments

At 31 March 2013 the charity had annual commitments under a non-charitable operating equipment lease as follows:

| | 2013 | 2012 |
|---|--------------------|--------------|
| | (unaudited) | |
| | £ | £ |
| Between one and five years (expiry date 31/1/2016) | 1,632 | 3,350 |
| | <u>1,632</u> | <u>3,350</u> |

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

10. Restricted Funds

| | Balance at 1 April 2012 (unaudited) | Movement in Incoming | Outgoing | Balance at 31 March 2013 |
|---------------------------------------|--|---------------------------------|------------------|---|
| | £ | £ | £ | £ |
| Making Your Way Project (Big Lottery) | 6,848 | 70,001 | (51,074) | 25,775 |
| Family Support Services | 16,000 | 47,698 | (28,698) | 35,000 |
| West of Scotland Toddler Group | 292 | - | - | 292 |
| Library | - | 2,000 | (2,000) | - |
| Fixed Assets reserve | 25,149 | - | (2,026) | 23,123 |
| ABC Group Lothian | 1,415 | 17,953 | (11,622) | 7,746 |
| Inverclyde ABC | - | 4,784 | (3,434) | 1,350 |
| Parent Contact Support Service | 5,649 | - | (240) | 5,409 |
| Creative Breaks | - | 22,815 | (9,070) | 13,745 |
| Communication Skills pilot Project | - | 10,000 | - | 10,000 |
| Core Communications | - | 5,000 | - | 5,000 |
| Volunteer Development | - | 10,000 | (7,339) | 2,661 |
| Branch restricted reserves | - | 4,650 | (4,650) | - |
| Total Restricted Funds | 55,353 | 194,901 | (120,153) | 130,101 |

Making Your Way Through Life Project

This project is funded by the Big Lottery fund and works to increase the confidence and self-esteem of people with Down's syndrome by providing them with necessary skills. This project is for 5 years commencing July 2009.

Family Support Services

This relates to funding received from a number of Charitable Trusts (including St James' Place, The Robertson Trust, the PF Trust, The Henry Duncan Award, The Widower's Childrens Home Trust and more) for contributions towards the cost of the Family Support Service. The total includes £16,000 committed to by funders for the years 2012-2014 but not yet received by the charity.

West of Scotland Toddler Group

To support the children's toddler group operating in the West of Scotland.

Library

To jointly provide an online library facility with the Scottish Consortium for Learning Disabilities.

Fixed Assets Reserve

The net book value of premises and tangible fixed assets acquired with restricted funds.

ABC Groups

This relates to the Achieving Better Communication Group, managed by the National Office.

Parent Contact Support Service

Funding was received in 2010-11 to cover training, development and support of the volunteer parent contacts.

Creative Breaks

Funding was received to facilitate breaks for carers. This was done in conjunction with Shared Care Scotland on behalf of the Short Breaks Fund.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

Communication Skills pilot programme

Funding was received from Equitable Charitable Trust for a pilot programme supporting communication skills in children with Down's syndrome. The project starts in July 2014.

Core Communications

Funding was received from Hugh Fraser Foundation towards the costs of our Communications Officer.

Volunteer Development

Funding was received from Voluntary Action Fund to develop our volunteer policies and procedures and to launch our volunteer speaker programme involving adults with Down's syndrome.

Branch Restricted Funds

These relate to funds received at the branches restricted to a certain activity.

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

11. Unrestricted Funds

| | Balance at 1 April 2012 (unaudited) | Movement in Incoming | Resources Outgoing | Transfers | Balance at 31 March 2013 |
|-----------------------------------|---|-------------------------|-----------------------|-----------|--------------------------------|
| | £ | £ | £ | £ | £ |
| General Reserves (unrestricted) | 150,741 | 417,733 | (348,207) | (29,273) | 190,994 |
| Designated Fund - Capital Renewal | 25,000 | - | (6,632) | - | 18,368 |
| Designated Fund – Pension deficit | - | - | - | 29,273 | 29,273 |
| Designated Fund - Branch Reserves | 82,383 | 11,921 | (20,645) | - | 73,659 |
| | 107,383 | 11,921 | (27,277) | 29,273 | 121,300 |
| Total Unrestricted Funds | 258,124 | 429,654 | (375,484) | - | 312,294 |

Designated Fund – Capital Renewal

This fund represents funds designated by the Directors to help defray the impact of future expenditure on capital items.

Designated Fund – Pension deficit

This fund represents funds designated by the Directors to help defray the cost and impact of funding the pension deficit (see note 13).

12. Analysis of Funds Net Assets

| | Fixed Assets | Current Assets | Total |
|---|--------------|-------------------|---------|
| | £ | £ | £ |
| Restricted Funds | 23,123 | 106,978 | 130,101 |
| Unrestricted - General Reserves | 58,811 | 132,183 | 190,994 |
| Unrestricted - Designated Fund – Capital | - | 18,368 | 18,368 |
| Unrestricted – Designated Fund – Pension | - | 29,273 | 29,273 |
| Unrestricted - Designated Branch Reserves | - | 73,659 | 73,659 |
| | 81,934 | 360,461 | 442,395 |

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

13. Pension Commitments

Defined contribution pension arrangements

Down's Syndrome Scotland operates a group personal pension scheme on a defined contribution basis. Employer contributions are paid at 4% of pensionable salaries while employee contributions are also 4% of pensionable salaries. Employer pension contributions payable in the year were £5,961 (2012: £6,090)

Defined Benefit pension arrangements

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

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

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

The Trustee commissions an actuarial valuation of the Scheme every 3 years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

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

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

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

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

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

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

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

From 1 April 2013 a new recovery plan came into effect, following the finalisation of the 2011 valuation. Payments for the year to 31 March 2013 were £7,635 (2012 - £7,321) decreasing to £7,032 next year but increasing by 3% per year thereafter.

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

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

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

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

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

**DOWN'S SYNDROME SCOTLAND
TRUSTEE'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

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

Down's Syndrome Scotland has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Scheme based on the financial position of the Scheme as at 30 September 2012. As of this date the estimated employer debt for Down's Syndrome Scotland was £181,701.