

**DOWN'S SYNDROME SCOTLAND**

Directors' Report and Financial Statements

For the year ended 31 March 2018

Scottish Charity Number SC011012

Company Number SC356717

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**Contents**

Director's Report	5
Director's Responsibilities Statement	24
Independent auditor's report to the directors of Down's Syndrome Scotland	25
Statement of Financial Activities	29
Balance Sheet	30
Statement of Cash Flow	31
Notes to the accounts	32

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

<b>Directors</b>	Ian Fraser Stephen Hughes Moira McIntosh Karen Gilligan Mark Docherty Theresa McDaid Stuart MacIntyre Sharon Bandeen Patricia McClure James Batchelor Stuart McCusker	Chairperson  Vice Chairperson Vice Chairperson
<b>Company Secretary</b>	Ed Cubitt	Finance Manager
<b>Senior Management Team</b>	Pandora Summerfield Rory Gaffney Ed Cubitt Kerry Lindsay Jo Hughes	Chief Executive Head of Operations Finance Manager Fundraising Manager Family Support Service Manager
<b>Auditors</b>	Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD	
<b>Bankers</b>	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  Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE	

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

<b>Solicitors</b>	Lindsays WS Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE
<b>Registered Office</b>	Riverside House 502 Gorgie Road Edinburgh EH11 3AF
<b>Charity registration number</b>	SC011012
<b>Company registration number</b>	SC356717

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

## **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 2018.

### **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 (Ds) 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 Ds and their parents, relatives and carers;
- Help to facilitate the personal development of people with Ds in order that they may realise their full potential;
- Advance the education of the general public and people in Scotland professionally involved with Ds, and the capability and right of people with Ds to lead rewarding and independent lives;
- Promote and support research of benefit to people with Ds 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 against previous years and so that progress against the Strategic Framework 2016 – 2019 can be easily evidenced.

#### **Goal 1: 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**

Our Family Support Service is the cornerstone of our charity providing information and support to families and individuals with Ds as well as their carer's, relatives, siblings and professionals or other agencies supporting them.

The Family Support Service provides "all through life "national support through a team of five Family Support Service Officers, each covering a specific geographical area. Four of the team are part-time officers and the fifth is a full-time Family Support Service Manager.

During the last year our Family Support Service supported 998 families, carers and individuals with Ds. Enquiries involved issues related to ante and post-natal diagnosis and screening, health, behaviour, education, transitions, social work support, independent living and welfare benefits.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

We also provided ongoing personal support for complex issues to 280 families, with over 550 hours of intensive support given. Issues related to support to families and schools with school placements and transitions, positive school inclusion and supporting behaviour, social work assessments and support packages and housing.

In addition to managing and supporting enquiries, the Family Support Service team also delivered 12 workshops for parents and carers within their local areas. Workshop topics included Supporting Your Child's Early Years Learning and Development, Helping Your Child Learn to Read, Helping Your Child Learn Numbers, Understanding and Supporting Your Child's Behaviour and Supporting Your Child Through Puberty. A further workshop was also developed this year for parents and carers of adults with Ds who have been diagnosed with Dementia to provide them with a good understanding of Dementia and how to positively support the person they are caring for. Each of the workshops also allows parents to connect with other parents, to share experiences and gain support from each other.

*Our Impact*

*"We have really appreciated the advice & listening ear from Claire in Aberdeenshire!" - Emma Rothwell, parent, via Facebook*

Case study:

Down's Syndrome Scotland have proven to be an invaluable support to our family.

My first encounter was 5 years ago in 2013 at the Loch Fyne Hotel in Inveraray. My husband and I went along with our 2 year old son, Findlay, to meet other families and members of Down's Syndrome Scotland. It was an informative meeting and good to know that there was an organisation I could turn to for support and that we were not alone.

I did not realise until 3 years later how important that organisation would become in my life.

Sadly I lost my husband to Motor Neurone Disease and Findlay lost his devoted father. He then underwent further open heart surgery and all the trauma had a huge impact in our lives.

Over the last 2 years the Family Support Service Manager from Down's Syndrome Scotland has been supporting myself and my son through a very traumatic and challenging period. It began with recommendations of experts who would be able to provide me with guidance and support with regards to my son's congenital heart condition as well as contacts to support me through his sleep difficulties.

Findlay then began mainstream school and was faced with further challenges. The Family Support Service Manager was with us every step of the way. Attending cross functional meetings, supporting me over the phone and in person, recommending child bereavement services, making presentations to adults and children on Down's Syndrome and it all proved to be a life line. When I was at my lowest she was there for me, day or night, whether it was just to offer a supportive ear or sound advice. Her support is still with us as strong as ever and I would not hesitate to endorse such a worthy charity.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**b) Expanding our support online**

Our online hub resource has two very clear objectives; firstly, to support parents and carers to be more able to support the learning, social and behavioural development of their child, and secondly, that the relationships within families will be stronger as a result of family members having a better understanding of how people with Ds learn.

We have just reached the end of our first year on this project and have made great progress with its development. We visited over 12 different groups across Scotland and met with, and sought feedback from, over 170 families, parents and carers, who have helped to shape the format, design and content of the hub. The information, support and resources available will initially focus on Screening, Diagnosis, Development, Health, Behaviour, Education, Transitions, Welfare Benefits, Workshops, Parent to Parent Support and support and resources for Siblings. We have enlisted a team of 30 parents and carers to be part of focus groups who will contribute to and support us with content and design evaluation and final development of the resource.

We will shortly begin filming video inserts and finalising publications to support the content of the hub, and will soon have a mock-up of the e-platform on which we can begin to build the design and content in conjunction with support from a web design service provider. This will be a much welcomed resource by our membership and we are confident that we will achieve our project objectives and have the hub available to users by the spring of 2019.

**c) Caravan**

We were able to secure funding from Children's Aid Scotland to allow our members to enjoy a holiday at our caravan in Northumberland. Although the funding was received in this financial year, it will provide 51 families with a break in the season from March to October 2018.

**d) Bursaries**

We recognised that the cost of attending the World Down's Syndrome Congress in July 2018 could be prohibitive for some families. To address this, we applied and were successful in securing funding for bursaries that will enable 34 families to take part in a once in a lifetime opportunity to attend the World Downs Syndrome Congress.

**e) Work with young people and adults with Ds**

**Friends Connect Project**

Our Friends Connect project was funded for 3 years (August 2014 to August 2017) by The National Lottery through the Big Lottery Fund. The project supported 59 adults with Ds to develop friendships with each other and access social and mainstream community activities.

Members in the Friends Groups enjoyed sharing hobbies and interests as well as participating in new activities with the help of volunteer mentors, to support them meeting up, finding out what's going on in their local areas, using local amenities and being better connected to their local communities.

Friends Connect ran Friends Group's in Edinburgh, Glasgow, Fife, Dundee and Aberdeen.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

Friends Connect is the first project where the organisation recruited and worked with so many volunteers - 74 volunteers were recruited throughout the 3 year project.

Feedback was very positive and demonstrated that the project was successful in achieving its aims. The most important part for the mentees and families has been the friendships developed in the group; 'making new friends', 'meeting new people' and 'getting out more with friends.'

*"He now has a lovely group of friends to invite to his 21<sup>st</sup>. At his 18<sup>th</sup> he had hardly any."*

*"I feel like Friends Connect has changed my daughter's life – it helped her get out, see new things and do new things with friends she made."*

*"Confidence has greatly improved in all parts/aspects of life throughout the duration of Friends Connect particularly in social circumstances. There has been a significant boost to self-image in that there is a friend to go out with, speak to and enjoy each other's company."*

*"It's changed my life getting to ken everybody. More confident as well."*

*"Amazing! Loved it! Friends, relationships, fun, excitement - Thank you Brenda!"*

*"Great friends, great times, new experiences, more confident, fab!"*

*"Both [mentees] now go on a bus on their own, both are now working with the PDSA. One is suggesting that he would like to live independently. I believe all of this has developed with their confidence and the friendship they have built."*

### **Commissioners Programme**

As part of the WDSC 2018 we have recruited a team of Commissioners and Hosts (adults with Ds) who will volunteer at the event. The Commissioners have been taking part in a training programme to help them lead on the involvement of people with Ds from around the world at the World Congress. They will be supported to undertake formal duties during the event, which may include introducing and thanking speakers to the audience at the beginning and end of the sessions, delivering sessions about their lives in Scotland, ceremonial duties during the opening and handover ceremonies, leading parts of the programme for people with Ds that will run during the Congress and administration and registration duties.

Three of the 12 Commissioners are Lead Commissioners. They work with the project staff in developing the training and recruitment materials and processes needed to ensure that a wide range of people with Ds are involved from around Scotland in the Commissioner and Hosts training programme. In addition they have co-delivered training to hotel staff and taxi drivers in Glasgow in preparation for the influx of people with Ds in July 2018.

During the project, Commissioners and Hosts will compile a learning log, with set challenges, and record their progress against them.

The aim of the project is to upskill participants in a wide range of areas including effective participation, advocacy, as well as specific topics, public speaking and chairing meetings. It will also potentially provide a platform for a far reaching positive media campaign.

This project was funded by the Scottish Government and runs from September 2017 to August 2018.



**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**f) Communications Skills Programme - Achieving Better Communications (ABC)**

It has been a busy year for our Communication Skills Programme and we have worked very hard to develop the service. We've liaised with senior Speech and Language Therapy Leads in the NHS and the Royal College of Speech and Language Therapists to get their input into how we can improve the service. We have also recruited an experienced Speech and Language Therapy (SLT) Support Lead and appointed a qualified SLT.

In addition to this we have had lots of feedback, via a recent survey issued to families/carers who use the service, and we will be using this to help us ensure the service continues to be aligned with the needs of the people who use it.

The key headlines are as follows:

- Over 67% people responded (58 out of 86 asked)
- Almost 85% were satisfied with the service (with almost half very satisfied)
- 79% felt that the service met their needs (very or extremely well)
- Almost 80% rated the quality of the service as high or very high
- Over 98% felt that their child's confidence and communication skills had improved as a result of using the service
- Over 55% are not receiving speech and language therapy input from anywhere else.

There was of course some feedback about areas where we could improve, and we'll be speaking directly to those who felt we could be doing better to help us develop a service that is the best it can be.

We know that there is more demand for the service than we can currently accommodate. The service has a significant waiting list (25 and growing) and there is also interest in establishing new groups for the Stirling, Kilmarnock, Inverness and Dumfries and Galloway areas.

Our aspiration is that every young person in Scotland should be able to access support that will help them (and their families) to develop their communication skills and we will continue to talk to funders about how they could support the growth of this vital service.

*Our impact –*

*"Amy enjoys the sessions and the clarity of her speech has improved a great deal"*

*"I can see the improvements in my son's speech already :) Katie is a wonderful teacher & a great support for me as a parent.*

*"It has made a significant difference to my child's conversation skills, and at the group he enjoys chatting with his peers"*

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

*"Opportunity to get advice and support for both children and parents from staff with specific understanding for Down's Syndrome. There's also value in learning the techniques used to teach the children how to position mouth/tongue for certain sounds. Small groups are really good as this helps the children remain focussed."*

*"It creates authentic and sustained opportunities for communication."*

*"Only contact with any level of speech therapy input. Opportunity to be around other children within Ds community."*

*"The ability to alter approaches dependent on my son's mood and behaviour. This has a positive impact as it keeps him engaged and does not result in a confidence dip in him. My little boy could not concentrate for more than 5 minutes and now he is sitting for 25 minutes and is keen to participate and engage. The ability to sit for a period of time is critical too never mind moving towards the sounds, matching, makaton etc. This is the only place where I actually get to see first hand how my son is doing and coming along. It has also improved my makaton and how we replicate exercises at home. This is so much more than an awareness session by the assigned speech therapist through nursery. This is tailored to teach kids with down syndrome rather than a wide spectrum of kids with varying needs."*

*"I think it supports the child and the parent. My daughter is encouraged in the class to do a range of activities appropriate to her abilities to help her to communicate better. At the same time, I'm expanding my signing vocabulary and learning different techniques that I can apply to play at home to help her communication skills."*

*"It's an opportunity for my son to meet his peers on a regular basis and gain confidence in talking to them and discussing their interests."*

*"It's helping my daughter learn to talk. It truly is an excellent service. SALT don't offer anything like it in our area"*

*"It challenges my child. Allows my child in engage in stimulating activities building on their communication skills. Demonstrates my child's ability for attention and concentrate on time limited tasks. Staff are very experienced and knowledgeable on the therapy."*

**Goal 2: Information**

*The right information at the right time allows people to make informed choices and decisions.*

**g) Communicating digitally**

Our website continues to be a place where our community can find accurate and up to date information and resources to find out about the support available to them and the work we do. Our work continues to ensure that, whether this is aimed at young people or adults with Ds, the content will be in a format accessible to the individual.

This year our website ([dsscotland.org.uk](http://dsscotland.org.uk)) received 42,023 visitors (an increase of 17% from previous year), of which 29,212 were new visitors. Our monthly e-bulletin continues to be used as an effective tool to communicate information at a local level that may be of interest to families and to also highlight important

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

news from the charity. This communication goes out to 2,179 subscribers (an increase of 1.19 from previous year). Our "open rate" continues to be above the average industry rate (24%) at 43%, demonstrating that this is a vital source of information for our members.

Our social media community also continues to grow and provides a space where people can share stories, hear our DSS news, raise awareness and highlight fundraising opportunities. Social media plays a key role in how we communicate our messages and reach as many families as possible, especially during awareness week. This year we gained 270 new followers on Twitter and 8,060 likes (up 1,150 on the previous year) on Facebook, with Instagram, Pinterest and You Tube also providing a platform to help empower people to make informed and confident decisions.

**h) Providing publications and information to inform and support professionals and people with Ds and their families.**

Quality information empowers people to make decisions. This is why we always endeavour to make our information as informative and accurate as possible, whilst being accessible to all. More and more we are publishing our information in a vast array of different formats including booklets, online, social media channels or parental information events. We produced a series of new resources to help raise awareness and challenge the use of language referring to someone with Ds. This included resources for explaining to children what Ds is and an updated Preferred Language Guide.

Our bi-annual magazine, Full Potential, continues to be an informative publication for our members on a range of topics including health, lifestyle, research, family and policy. We also have two supporting publications, Limitless, a magazine solely for adults with Ds, and Fundraising Focus, which highlights the exceptional support we receive. Our magazines go out to over 1,347 readers throughout the UK and further afield.

We continued to ensure that our New Baby Packs were in every maternity unit in Scotland, making sure that new mums get the right information at the right time. We also have a range of publications in the Let's Talk About range which will all be updated in the coming year.

We also worked on developing our library this year, now in its new home in our office at Gorgie Road. Our library is full of information for individuals with Ds and for their parents/carers, siblings and professionals.

*Our impact*

*"Another great magazine with lots of interesting stories and useful advice." Irena Boettcher, parent member."*

*"I love your kid friendly 'What is Down's syndrome' sheet. I was struggling to explain chromosomes to my kids yesterday, this is fab!" Claire Gray, Parent, via Facebook*

**I) Increasing awareness**

Our Awareness Week took place between 18<sup>th</sup> – 25<sup>th</sup> March 2018 with the objective of increasing awareness of Ds in communities across the country and breaking down the negative stigmas that still exist today. Through our awareness week activities, we encouraged society to be more accepting and inclusive of people with Ds.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

The week was kicked off by a concert (Sandfest) at the Glasgow Royal Concert Hall which featured performers from famous Scottish bands as well as teenagers and adults with Ds and their siblings (as part of Choir 21). Choir 21 were instrumental in showcasing the ability of people with Ds. This was further highlighted through our Awareness Week television advert featuring an adult with Ds asking people to see more than just her Ds. We broadcast our TV advert across STV as well as STV Player and Channel 4 online. The campaign was aligned with a digital campaign through Facebook, targeting parents and grandparents across Scotland to raise awareness of Down's syndrome and also raise the profile of the charity. The online adverts also directed people to donate via our website. From the same period last year we saw an increase of website traffic of 3,584.

The secondary message that we focussed on during Awareness Week was that of employment. We promoted inclusion in the workplace and showcased positive employment stories from our members. Our hope is that this will lead to increased opportunities for adults with Ds to engage in meaningful paid employment.

We also targeted schools and companies to inform and educate them about what Ds is and how they can better support someone with Ds in their school or place of work. This was backed up by an information pack to those places that contained posters describing Ds and also posters highlighting how they could include someone with Ds in their community.

*Our Impact*

*"We had a great night at Sandfest 2018, great music and great to see Down's syndrome and Choir 21 taking centre stage" Robert Dolan, supporter.*

*"This poster deserves to be plastered everywhere - simplest explanation - and I love the final sentence. I want this poster glued to every wall in nursery, before my child attends in a couple of years." Bjorg Elisabeth commenting via Facebook on our awareness week poster that was part of the pack.*

**j) Building media relations**

Work continues to build relationships with journalists to promote positive press stories and ensure that we respond to any news items to make the voices of our membership heard. However we still have much to do to combat the issue of the press not using person first language and shortening Ds to Down's. This will continue to form part of our work with the press over the next year.

Overall this year we have had 49 press mentions compared to 42 in 2016/17. These covered a range of mediums including radio, TV and printed press. We had a presence both nationally and regionally including BBC Radio Scotland, STV, The Daily Mail and the Sunday Herald. We also continued to contribute 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.

All of our features have gained positive feedback from our supporters and the wider public.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**Goal 3: Inclusion**

*Positive awareness raising can go a long way to lessen the negative attitudes that are still held by some parts of our society today.*

**k) Educating and training professionals**

Our Family Support Service supports professionals in every area of work in relation to supporting someone who has Ds, this includes health professionals, health visitors and maternity and midwifery staff, education staff including home visiting and specialist teachers and community care and support staff. During the last year the team supported 462 professionals with support related to ante and post-natal diagnosis and screening, positive inclusion, differentiation of the curriculum, school transitions, positive behaviour support, adolescence and puberty, dementia and community support.

The Family Support Service team also provide training and consultation support to staff working in mainstream and special schools, family centres, out-of-school care provisions, leisure/social facilities and hospital/health staff and community care and housing. We are registered with Education Scotland as a Continued Professional Development provider and our courses are accredited CPD. This year, we have continued to deliver our suite of courses which focus on the particular learning strengths and challenges that children with Down's syndrome experience as well as strategies to teach these particular skills.

Training and/or consultation visits have taken place throughout each of the local authority areas of Scotland, from Orkney to Dumfries and Galloway. We delivered a total 29 training courses externally and from our offices in Edinburgh. In addition, we provided 18 consultation visits to educational professionals throughout Scotland and the islands.

*Our impact*

*"Thank you for coming to our school last week..... great support for staff and pupils x♥" Jen Jamieson, teacher, via Facebook.*

**l) Supporting Research which may benefit people with Down's syndrome**

During the last year we continued to support a variety of research projects. These included the following:

- Supported a successful ethics application for a new research project, in conjunction with the Patrick Wild Centre at the University of Edinburgh, surrounding whether there is a gene that could be associated with obesity in people with Ds. We will be supporting the recruitment process and providing facilities for the study during autumn 2018.
- Promoted the involvement of adult siblings of individuals with learning and physical disabilities in a study at the Anglia Ruskin University.
- Promoted the involvement of families in a University of Strathclyde research project into how mobile and wearable devices could support people with Ds in their daily activities.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**m) Policy work**

Thanks to the CYPFEIF & ALEC Fund we have been able to further develop our policy work over the last 12 months. We continued to work closely with civil servants and policy-makers to influence policy and improve the quality of life of all our members. In the past year we worked on a wide range of issues from pregnancy screening standards to employment and the health and wellbeing of children and adults with Ds. We also engaged with a variety of new partners and shared our views on the next public health priorities as well as ongoing work on the new social security system.

We were also invited to give evidence to a parliamentary committee last autumn, further to our submission on NHS governance. This demonstrates the importance of our policy work and the relevance and quality of our submissions to consultations/calls for evidence. Most recently, we started developing a stronger relationship with the Royal College of Midwives and hope this will lead to significant improvements in the way midwives support parents with a diagnosis of Ds. More details about these two issues are provided in the section below.

Key achievements in our policy work this year included:

- **Health & Sport Committee:** A significant step was achieved as we were invited to give evidence to the Health & Sport Committee of the Scottish Parliament in November as part of their inquiry into clinical governance. Both our written submission and oral evidence focused on the information we gathered in our health report *Listen to Me, I Have a Voice* published last spring. We provided feedback to our membership via social media on the day of the Health & Sport Committee session. An article was also published in our latest magazine to share our experience with members.
- **Survey on Inclusion:** In the autumn we sent a survey to our membership (online and through post) to gather their views on inclusion. More specifically, we were interested to get evidence from members on inclusion in and out-of-school including access to after school clubs and other activities like sport, drama etc. We were also keen to gather information about career advice in school for young people with Ds. The survey was sent to 339 parents of children under 18 years old. We also arranged to talk to a group of young people aged 17+ to discuss their experiences at school, with employment and their hopes for the future. Initial findings were used during Awareness Week 2018 which took place in March and focused on the issue of 'inclusion in employment'.
- **Ante-/Post-Natal Care:** This year we also attended the first Scottish Midwifery and Maternity Festival. We had an exhibition stall and delivered a workshop to delegates on the day on how to support parents with a diagnosis of Ds. This event was extremely relevant to our work as it allowed us to meet with many midwives, health visitors and student midwives. We discussed training, the use of language and their daily experience supporting families. Further to that event, we arranged to meet with the Royal College of Midwives Director for Scotland, Mary Ross-Davie. We hope to develop our work with student midwives and current midwives throughout Scotland over the next couple of years and are now planning how to progress this in the coming months.
- **'Listen to Me, I have a Voice' Report:** Following the publication of our health report last March, we are working on implementing its recommendations and are in discussion with various agencies, including the Scottish Government, regarding these. We also used the findings of the report to inform discussions with colleagues from other organisations and in our responses to consultations.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

We believe that implementing these recommendations will significantly improve the quality of life of people with Ds and their families.

- **AHPs Care Pathway:** The AHP care pathway for children with Ds aged 0-36 months, on which we have worked with NES for a couple of years, is now live and has been shared with AHP Leads. We expect professionals to be made aware of the pathway and the AHPs postcards that from now on will be included in DSS Baby Packs delivered to all maternity units in Scotland. This is a great achievement and over the coming years we will continue to work with NES and AHPs colleagues to gather evidence and review the pathway as and when required. The care pathway will help improve the lives of babies with Ds and their families across the country.
- **Consultations/Calls for Evidence:** Over the past year we submitted responses to 8 consultations/calls for evidence on a wide range of issues including clinical governance, children's learning, autism and informed choice.

**Goal 4: 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.*

**n) Provision of Branch Activities**

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

Our branches also contribute to the overall income of the charity through fundraising activities which enable 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 Ds and 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 continues to run two groups, 'Down Right Fun' and a regular 'Cinema Club'. In addition the branch has planned parties in the summer and at Christmas and has had several outings for its members. Activities at the group have included Paint box Party, Zoolab, and Eden's Garden

**Ayrshire**

The Ayrshire branch holds monthly meetings, often with guest speakers, at venues in Irvine and Kilmarnock. The group for babies and toddlers has involved delivery of Jo Jingles sessions, as well as time to catch up socially. The annual outward bound trip to Whithaugh Park at Newcastleton took place and was a great success, with everyone enjoying a range of outdoor activities. Also we usually go somewhere every year and this year was trip to Arran during the summer. In addition to this, a fun filled Christmas party was attended by lots of members.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**Central**

Central Branch continues to run a popular Activities club for all ages on a Saturday afternoon, fortnightly during school term time. There are lots of activities available including ball games, pool, board games and arts and crafts. Members with Down's syndrome also have the opportunity to enjoy individual music sessions with our paid music specialist. Everyone enjoys the socialising and support at the group. In addition we had a bowling outing in May and a fun day in the summer with bouncy castle and disco. We also went to the pantomime before Christmas.

Central Branch Christmas party for all members included a disco, buffet, raffle and a visit from Santa. Our new Parent/Carer and Toddler group meets on the first Wednesday of the month in Stirling. Siblings are welcome.

**Edinburgh and the Lothians**

The Branch continued to run several groups throughout the year. The monthly Parent & Toddler Group was well attended, providing a welcome social hub as well as invaluable input from speech & language therapists, occupational therapists and physiotherapists. Magic Stars continued to be 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 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.

In addition to these groups the branch also had a monthly group for primary school aged children and their families and organised its ever popular Christmas party and pantomime trip.

**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 area.

Popular activities include tubing, golf, pool and 10 pin bowling, with all them siblings and family always join in the fun.

A fun ceilidh and wonderful Christmas disco are social events that were thoroughly enjoyed and always help towards friendships being made by young and old alike.

**Highlands and Islands**

The Highlands and Islands branch covers a large geographical area and continues to hold monthly Saturday meetings for all ages.

Although the group caters for everyone and provides a range of activities, most attendees are younger children. Activities have included Sing and Sign, Moo music, arts and crafts. The Family Support Officer for the area, Shona Robertson, attends whenever possible to meet and chat to parents.



**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**Tayside and Fife**

The Tayside and Fife Branch continues to provide the Ups and Down's Group. This group usually takes place once a month throughout the year in the Madoch Centre in St Madoes and is an informal group for parents of babies and primary school-age children with Ds as well as their relatives and siblings. During the year, the group has enjoyed a variety of different sessions, including music, sports, and arts and crafts. Around 16 families regularly attend Ups and Down's.

The branch also organised trips for its members and a Christmas party with a visit from Santa.

**West of Scotland**

The West of Scotland Branch continues to provide support and social opportunities for people of all ages. There are regular groups to cater for all ages and interests; a Parent and Toddler Group, alongside a sports group run by sports coaches from Renfrewshire Council for children with Ds aged 5-12 and their siblings; two Drama Groups 'ShowDowns!' and 'ShowDowns! Seniors', a Ten-Pin Bowling Group for people with Ds 14 years and older and a monthly Saturday Club for early teens.

**Dumfries and Galloway**

This new Branch was established early this year and is in the process of planning activities for the Dumfries and Galloway area.

**o) Fundraising**

As a charity who relies on support from individual donors, fundraisers, Trusts and corporates we are extremely grateful for all the support we receive. We would not be able to do the work we do without this support.

2017/18 has been an incredibly successful year in fundraising thanks to the extraordinary support we have received. From walking the Kiltwalk, to running marathons, abseiling down the Forth Rail Bridge and even trekking across the Arctic, our supporters more than went that extra mile for Ds.

The amazing Funbox children's entertainers, generously gave their time freely to put on a show in July to over 400 people, raising over £4,000 for Down's Syndrome Scotland.

Our annual raffle which is drawn just before Christmas this year was the most successful to date with over £9,000 raised.

Legacy donations make an ever lasting impact to our charity as they help us to plan for the future, grow as an organisation and direct money to where it is needed most in the organisation. We were delighted to receive a legacy of over £70,000 during the year.

Sandfest 2018 took place in March in order to raise funds for the upcoming World Down Syndrome Congress. Scottish Pop Musicians including Justin Currie and Clare Grogan gave their time freely to take part in this hugely successful concert. As well as launching Awareness Week the concert also raised over £50,000.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

Leading on from the Concert, Awareness Week was also a huge success, we sold over 900 pairs of socks, had over 120 schools and organisations take part in Lots of Socks and more than 20 community groups or companies hold a Tea for 21 party. Awareness Week 2018 was the largest for the charity to date.

**p) World Down's Syndrome Congress 2018**

In 2013, our bid won the right to host the 13<sup>th</sup> World Down Syndrome Congress, which will be held in July.

Work has progressed a pace; our call for abstracts elicited 366 submissions, many more than the professional conference organisers helping us had ever seen before in a conference of our type. With four strands – Scientific, Practice, Lived Experience and Performance it was a challenge to reduce this number to the 160 slots available. Again, this is a very large number to manage, but means that the depth and breadth of the Congress is like nothing before.

In addition a pre-congress meeting, specifically for clinicians and allied health professionals on the day before Congress, will focus on specific conditions common to people with Ds and current thinking on the steps clinicians should take as best practice.

By the end of the financial year we had received 405 delegate registrations.

An invitation to the Scottish Government's First Minister and Depute First Minister has been submitted, asking them to address the forecast 1250 delegates.

Our Commissioners programme has been written about elsewhere in this document and it is exciting to see how the lead Commissioners will feature in the programme of Congress giving presentations, as well as in the promotion and advertising the Congress.

**Other**

**q) 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 Ds to the following organisations and committees not already mentioned within the report:

Down's Syndrome Medical Interest Group (DSMIG)

Down's Syndrome Scotland continue to work with 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.

Scottish Commission for Learning Disability (SCLD)

We continue to work closely with SCLD in its role as a strategic partner of the Scottish Government, assisting them on the implementation of their Key's to Life Learning Disability Policy.

Our Chief Executive Pandora Summerfield continues as a Trustee in her personal capacity.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**3. FINANCIAL PERFORMANCE**

The Statement of Financial Activities (SoFA) shows the net movement in funds as a surplus for the year of £139,857 (2017 surplus £39,241).

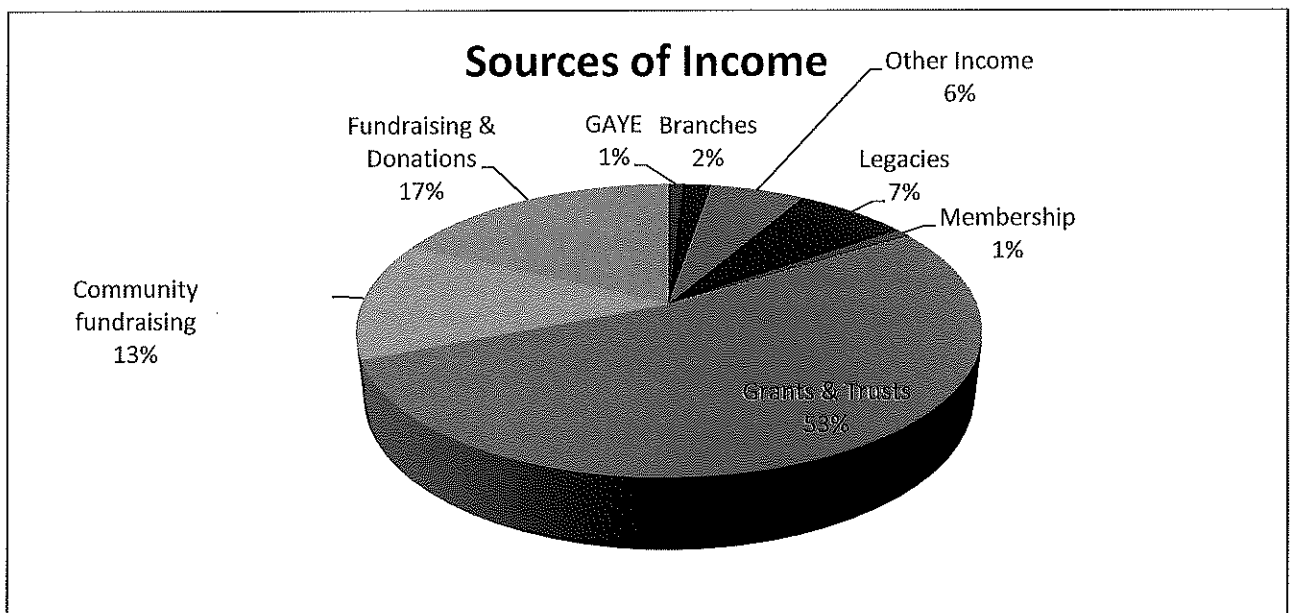
This surplus can be broken down further into a net surplus on the movement of unrestricted general funds of £169,287 and a net deficit on the movement of restricted funds of £29,430.

Net in year branch income and expenditure resulted in a deficit of £6,808.

In 2018 the Charity's income that came through Voluntary Income and Activities for Raising Funds amounted to £939K, which represents 86% of total income (2017 £723K and 84%), this is a 2% increase on 2017.

During 2017-18 we secured funding to:

- Continue delivery of the Family Support Service;
- Continue to fund a full-time Policy Officer to help us influence policy matters;
- Develop and launch an online learning hub that will provide access to support and information;
- Provide breaks to families at our caravan in Northumberland
- Continue delivery of the Communication Skills project, offered in various locations throughout Scotland;
- Conclude our Friends Connect project which supported 59 adults with down's syndrome to develop and maintain friendships
- Deliver the Commissioners Programme during the World Down Syndrome Congress which will take place in Glasgow in 2018.
- Support low income families to attend the Congress via a bursary fund.



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

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

We refer to our plans for 2018-19, set out in our Strategic Framework, and would urge all members and supporters to continue to give regularly and fundraise to help us meet our collective 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 2017-18:**

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

Agnes Hunter Trust	Nancie Massey
Alexander Moncur Trust	Northwood
AM Pilkington Charitable Trust	Saints and Sinners Club of Scotland
Andrew Paton's Charitable Trust	Scottish Government
Baily Thomas Charitable Fund	Scottish Government (CYPFIEF and ALEC Fund)
Bank of Scotland Foundation	Sir James Miller Edinburgh Trust
Big Lottery Fund	Souter Charitable Trust
Children's Aid (Scotland) Ltd	Stafford Trust
Corra Foundation	Templeton Goodwill Trust
Cruden Foundation	The Enzo Londei Trust
John Watson's Trust	The Hospital Saturday Fund
Martin Connell Charitable Trust	The Hugh Fraser Foundation
MEB Charitable Trust	The Robertson Trust
M E Bells Charitable Trust	The RS MacDonald Charitable Trust
Muirhead Charity Trust	

**Business donations and sponsorship (listed in alphabetical order)**

Blackrock	Scotmid
Craig Corporate	Scottish Equity Partners (SEP)
Safestore	Scotcoin

**Individual donations and fundraising**

In 2017/18 Down's Syndrome Scotland received almost £499k from membership subscriptions, donations and both national and local fundraising events (2016: £406k). Our sincere thanks go to out to all those who gave of their time or money to support us.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**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.

As at 31 March 2018 the free reserve balance on the General Reserve Fund was £288k as against the target set under this policy of £214k.

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) 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.
- c) Represent the funds held to underwrite the World Down's Syndrome Congress which will take place in July 18.
- 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 2018 each branch has reserve close to or greater than 12 months average expenditure

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**5. Plans for 2018-19**

Our four strategic goals remain unchanged and are taken from our 2016-2019 Strategic Framework. These are detailed below and are mapped back to our principle activities.

- **Goal One: Support** – includes work that relieves the needs of people with Ds and their parents, relatives and carers, work that helps to facilitate the personal development of people with Ds in order that they may realise their full potential, through delivery of the Family Support Service and the Communication Skills Programme. This year will also see us develop and launch our new online learning hub.
- **Goal 2: Inclusion** – includes work that advances the education of the general public and people in Scotland professionally involved with Ds and the capability and right of people with Ds to lead rewarding and independent lives. We will also work to promote and support research of benefit to people with Ds and publish 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. 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 coming year.
- **Goal 4: Community** – includes work that delivers activities locally through our branch network and also the delivery of the World Down Syndrome Congress (WDSC) in 2018. Work towards delivering the 2018 WDSC will be a growing feature over the next 12 months and associated with this will be the delivery of the Commissioners project which will see up to 24 adults with Ds taking an active role in the development, facilitation and administration of the event.

Our fundraising team will continue the work commenced on diversifying our fundraising with legacy funding, committed giving and digital being areas of focus.

During the coming year we will also review our strategic priorities and build towards the launch of a new Strategic Framework in 2019.

**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 Ds, 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.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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 its charitable objectives. The Directors who served during the period were:

**Elected members**

Ian Fraser	
Karen Gilligan	
Moira McIntosh	
Lesley Stalker	Resigned 16/03/2018
Mark Docherty	
Nicola Kerr	Resigned 19/06/2017
Theresa McDaid	
Sharon Bandeen	
Stuart McCusker	Appointed 07/04/2017
Stuart MacIntyre	Appointed 07/08/2017

**Appointed Members**

Stephen Hughes  
James Batchelor  
Dr Patricia McClure

**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, Head of Operations, Finance Manager, Fundraising Manager and Family Support Service Manager.

At the year-end there were 26 members of staff (17.9 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 investment property, 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 Ds. The Charity, however, is not primarily a research grant making body and during the year no such research grants were made.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**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;
- Compliance with the new General Data Protection Regulations



**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all relevant steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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



.....  
**Ian Fraser**  
Chairperson



.....  
**Pandora Summerfield**  
CEO

**Date: 18 June 2018**

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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

**Opinion**

We have audited the financial statements of Down's Syndrome Scotland (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 charitable company's directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and directors 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, the charitable company's members as a body and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

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 2018, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the directors' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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

**Responsibilities of directors**

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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

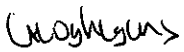
In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

  
**Paul Marshall**  
Senior Statutory Auditor  
*For and on behalf of Geoghegans, Statutory Auditor*  
6 St Colme Street, Edinburgh, EH3 6AD

18 June 2018

*Geoghegans is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**STATEMENT OF FINANCIAL ACTIVITIES  
(Including Income and Expenditure Account)  
For the Year ended 31 March 2018**

	Notes	Unrestricted £	Restricted £	2018 £	2017 £
<b>INCOME</b>					
Donations and legacies	3	528,031	496,237	1,024,268	858,047
Income from charitable activities	4	12,050	17,901	29,951	36,505
Other trading activities	5	19,008	-	19,008	17,460
Investment income	6	13,722	-	13,722	3,173
		<u>572,811</u>	<u>514,138</u>	<u>1,086,949</u>	<u>915,185</u>
<b>EXPENDITURE</b>					
Raising funds	7	140,486	-	140,486	141,543
Charitable activities	7	264,179	543,568	807,747	789,339
		<u>404,665</u>	<u>543,568</u>	<u>948,233</u>	<u>930,882</u>
<b>Net income/(expenditure) before net gains on investments</b>		168,146	(29,430)	138,716	(15,697)
Net gain on investments		-	-	-	59,000
<b>Net income/(expenditure)</b>		168,146	(29,430)	138,716	43,303
<b>Other recognised gains/(losses):</b>					
Actuarial gains/(losses) on defined benefit pension schemes		<u>1,141</u>	-	<u>1,141</u>	<u>(4,062)</u>
<b>Net movement in funds</b>		169,287	(29,430)	139,857	39,241
Fund Balances brought forward at 1 April 2017		<u>301,913</u>	<u>210,836</u>	<u>512,749</u>	<u>473,508</u>
Fund Balances carried forward at 31 March 2018		<u>471,200</u>	<u>181,406</u>	<u>652,606</u>	<u>512,749</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  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**BALANCE SHEET  
As at 31 March 2018**

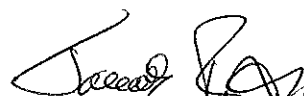
	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	10	41,053	44,634
Investment property	11	<u>125,000</u>	<u>125,000</u>
		166,053	<u>169,634</u>
Debtors	12	83,423	49,427
Cash and bank and in hand	13	<u>567,735</u>	<u>458,294</u>
		651,158	507,721
<b>Creditors: amounts falling due within one year</b>	14	<u>(75,970)</u>	<u>(69,951)</u>
<b>Net Current Assets</b>		575,188	437,770
<b>Creditors: amounts falling due more than one year</b>			
Property dilapidation provision		<u>(10,000)</u>	<u>(10,000)</u>
<b>Net assets excluding pension liability</b>		731,241	597,404
Defined benefit pension scheme liability	19	<u>(78,635)</u>	<u>(84,655)</u>
<b>Net assets</b>		<u>652,606</u>	<u>512,749</u>
<b>The funds of the charity</b>			
Restricted funds	16	181,406	210,836
<u>Unrestricted funds</u>			
General	16	288,441	168,765
Designated funds	16	<u>182,759</u>	<u>133,148</u>
		<u>652,606</u>	<u>512,749</u>

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 18 June 2018 and signed on its behalf by:



**Ian Fraser  
Chairperson**



**James Batchelor  
Director**

The notes on pages 32 to 44 form part of these accounts.  
Company Registration Number: SC356717

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES  
For the Year ended 31 March 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net income for the year (as per the SOFA)	138,716	43,303
Adjustments for:		
Actuarial gains/(losses)	1,141	(4,062)
Gains on investments - property	-	(59,000)
Depreciation during year	7,328	10,880
Bank interest	(1,191)	(1,405)
(Increase) in debtors	(33,997)	(1,246)
Increase/(decrease) in creditors	1	46,703
	<u>111,998</u>	<u>35,173</u>

**STATEMENT OF CASH FLOWS  
For the Year ended 31 March 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided by operating activities	111,998	35,173
<b>Cash Flows from investing activities:</b>		
Bank interest	1,191	1,405
Payments to acquire tangible fixed assets	<u>(3,748)</u>	<u>(46,563)</u>
<b>Net cash flow used in investment activities</b>	<u>(2,557)</u>	<u>(45,158)</u>
<b>Change in cash and cash equivalents in the year</b>	109,441	(9,985)
Cash and cash equivalents at the beginning of the year	<u>458,294</u>	<u>468,279</u>
Cash and cash equivalents at the end of the year	<u>567,735</u>	<u>458,294</u>



**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 MARCH 2018**

**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) issued on 16 July 2014, the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) as read with the update bulletin entitled "Charities SORP RFS 102 Update Bulletin" published on 2 February 2016.

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 eight branches are consolidated with the results from the national office to produce the full accounts of the charity.

The financial statements are prepared on a going concern basis, and the directors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

**1.2 Income**

Income is recognised when the charitable company has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably.

Income, including donations, and legacies and grants that provide core funding or are of a general nature are recognised in the period in which they are receivable, which is when the charitable company becomes entitled to the resource. Income generated by individuals and groups who fundraise on our behalf is recognised in the period in which it is generated and therefore receivable by the charitable company.

Income from charitable activities includes income from conferences and literature which are recognised when the charitable company has delivered the goods or services and is therefore entitled to the resource, receipt is probable and the income can be reliably measured.

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

Other trading income includes direct mailing, Christmas card and other merchandise sales, which is recognised when the charitable company has sold the goods and is therefore entitled to the income.

Investment income is made up of rent and interest receivable, and is recognised in the period when receivable and the amount can be measured reliably by the charitable company.

**1.3 Expenditure recognition**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes any irrecoverable VAT.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

Charitable expenditure includes those direct costs incurred by the charitable company in the delivery of its activities, as well as those of an indirect nature which are necessary to support them. Support costs include central function costs and have been allocated to activity categories on the basis consistent with the use of resources i.e. with reference to staff time spent. They include governance costs, which are those associated with meeting the constitutional and statutory requirements of the charitable company. They therefore include the costs of statutory audit, together with costs linked to the strategic management of the charitable company.

Rentals payable under operating leases are charged on a straight line basis over the lease term.

**1.4 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.

**1.5 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
Office equipment	25	straight line
Fixtures & Fittings	10	straight line
Tenants improvements	10	straight line (lease term)

**1.6 Debtors**

Trade Debtors and Other Debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

**1.7 Cash at bank**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Creditors**

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**1.9 Funds**

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

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

**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 company.

**3. Income from donations and legacies**

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Grants and trusts	86,046	488,237	574,283	505,760
Fundraising and donations	184,773	8,000	192,773	192,407
Legacies	75,839	-	75,839	-
Give as you earn	9,897	-	9,897	12,178
Membership subscriptions	9,499	-	9,499	9,243
Community fundraising	142,999	-	142,999	117,959
Branch fundraising activities	18,978	-	18,978	20,500
	<u>528,031</u>	<u>496,237</u>	<u>1,024,268</u>	<u>858,047</u>

Income from donations and legacies in 2017 was £858,047 of which £416,252 was unrestricted and £441,795 was restricted.

**4. Income from charitable activities**

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Conferences and literature	2,963	7,914	10,877	17,828
Other income	9,087	9,987	19,074	18,677
	<u>12,050</u>	<u>17,901</u>	<u>29,951</u>	<u>36,505</u>

Income from charitable activities in 2017 was £36,505 of which £8,779 was unrestricted and £27,726 was restricted.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**5. Other trading activities**

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Direct mailing (raffle)	9,905	-	9,905	7,911
Christmas card sales	8,190	-	8,190	7,943
Other merchandise sales	913	-	913	1,606
	<u>19,008</u>	<u>-</u>	<u>19,008</u>	<u>17,460</u>

Income from trading activities in 2017 was £17,460 all of which was unrestricted.

**6. Investment Income**

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Bank interest	1,191	-	1,191	1,405
Rent receivable	12,531	-	12,531	1,768
	<u>13,722</u>	<u>-</u>	<u>13,722</u>	<u>3,173</u>

Income from investments of £3,173 in 2017 was all unrestricted.

**7. Analysis of Total Expenditure**

	Direct Costs	Support Costs	2018 Total	2017 Total
	£	£	£	£
Cost of Raising Funds	140,486	-	140,486	141,543
<u>Charitable Activities</u>				
Family Support Services	370,518	222,231	592,749	522,460
Person centred Development – (Friends Connect)	46,208	-	46,208	86,623
Communication skills	81,842	-	81,842	85,042
Policy	45,000	-	45,000	45,000
Local branch activities	25,786	-	25,786	28,964
Governance	16,162	-	16,162	21,250
	<u>585,516</u>	<u>222,231</u>	<u>807,747</u>	<u>789,339</u>
	<u>726,002</u>	<u>222,231</u>	<u>948,233</u>	<u>930,882</u>

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**7. Analysis of Total Expenditure (continued)**

**Details of Charitable Support Costs:**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Insurance, rent and rates	71,801	56,747
Fit out and removal	-	12,492
Repairs and maintenance	3,931	6,056
Utilities and cleaning	3,833	7,027
ICT software, licences and support	21,087	18,194
Depreciation	7,328	10,880
Telephone & postage	11,317	12,300
Resources/printing/publications	3,280	3,274
Stationery/photocopying	7,716	10,839
Events/venue hire	3,955	7,071
Professional fees	10,856	21,153
Sundry expenses	7,854	4,042
Storage costs	1,820	1,820
Finance and admin staff costs	108,045	150,036
Death in Service	2,300	2,069
Caravan	9,465	6,643
Recharged costs	<u>(52,357)</u>	<u>(58,673)</u>
	<u>222,231</u>	<u>271,970</u>

Expenditure on raising funds of £140,486 in 2018 and £141,543 in 2017 was all unrestricted. Expenditure on charitable activities was £807,747 (2017: £789,339) of which £264,179 (2017: £322,183) was unrestricted and £493,568 (£2017: £467,156) was restricted.

**8. Governance Costs**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Audit Fee	4,850	5,630
Director's Expenses	210	266
Subscriptions	360	497
Conference/AGM	-	3,712
Meeting Costs	242	645
National Office Staff Costs	<u>10,500</u>	<u>10,500</u>
	<u>16,162</u>	<u>21,250</u>

**9. Staff Costs**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	493,035	471,290
Social Security Costs	36,885	27,115
Pension Costs	<u>21,642</u>	<u>15,859</u>
	<u>551,562</u>	<u>514,264</u>

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

Accounted for within:

Restricted Funds	355,742	284,406
Unrestricted Funds (of which £114,359 relates to fundraising activity)	195,820	229,858
	<u>551,562</u>	<u>514,264</u>

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

	<b>2018</b>	<b>2017</b>
Direct charitable function	12.6	12.4
Fundraising, management and administration	<u>5.3</u>	<u>5.1</u>
	<u>17.9</u>	<u>17.5</u>

In 2018 the number of employees earning £60,000 or more was Nil (2017: Nil). The total amount of employee benefits received by key management personnel was £182,852 (2017: £172,183). The key management personnel comprise the Chief Executive, Head of Operations, the Finance Manager, the Fundraising Manager and the Family Support Manager. During the year a total of £210 (2017: £266) was paid to 2 (2017: 2) 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**

	<b>Fixtures &amp; Fittings</b>	<b>Tenants</b>	<b>Office</b>	<b>2018</b>
	<b>£</b>	<b>Improvements</b>	<b>Equipment</b>	<b>TOTAL</b>
<b>Cost</b>		<b>£</b>	<b>£</b>	<b>£</b>
Cost as at 1 April 2017	28,228	29,626	75,649	133,503
Additions	-	-	3,747	3,747
Disposals	(8,178)	-	(7,523)	(15,701)
	<u>20,050</u>	<u>29,626</u>	<u>71,873</u>	<u>121,549</u>
<b>Depreciation</b>				
Depreciation as at 1 April 2017	13,573	2,963	72,333	88,869
Charge for the year	1,760	2,963	2,605	7,328
Disposals	(8,178)	-	(7,523)	(15,701)
	<u>7,155</u>	<u>5,926</u>	<u>67,415</u>	<u>80,496</u>
Depreciation as at 31 March 2018				
<b>Net Book Value as at 31 March 2018</b>	<u>12,895</u>	<u>23,700</u>	<u>4,458</u>	<u>41,053</u>
<b>Net Book Value as at 31 March 2017</b>	<u>14,655</u>	<u>26,663</u>	<u>3,316</u>	<u>44,634</u>

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**11. Investment Property**

	<b>2018</b>
	<b>£</b>
Balance as at 1 April 2017	125,000
Additions	-
Disposals	-
	<hr/>
Balance as at 31 March 2018	<u>125,000</u>

**12. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other debtors	61,444	37,018
Prepayments	21,979	12,409
	<hr/>	<hr/>
	<u>83,423</u>	<u>49,427</u>

**13. Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other Creditors	19,618	30,031
Accruals	49,752	39,920
Deferred income	6,600	-
	<hr/>	<hr/>
	<u>75,970</u>	<u>69,951</u>

The movement on deferred income in the year is analysed as follows:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
At 31 March 2017	-	-
Less: released to SOFA	-	-
Add: Income deferred in year	6,600	-
	<hr/>	<hr/>
	<u>6,600</u>	<u>-</u>

Income deferred in the year relates to amounts received in advance for the 2018/19 caravan season.

**14. Financial Commitments**

At 31 March 2018 the charity had annual commitments under a non-charitable operating equipment lease as follows:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Within one year	35,467	36,257
Between one and five years	116,043	147,799
	<hr/>	<hr/>
	<u>151,510</u>	<u>184,056</u>

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**15. Movement on Funds**

	Balance at 1 April 2017	Income	Total Expenditure	Other Recognised Gains	Transfers during year	Balance at 31 March 2018
	£	£	£	£	£	£
<b>RESTRICTED FUNDS</b>						
Family Support Services	93,392	156,540	-147,603	-	-	102,329
Learning Hub	-	41,045	-29,597	-	-	11,448
Core Communications	-	47,284	-47,284	-	-	-
Congress	3,865	81,500	-86,631	-	-	(1,266)
Commissioners	44,588	48,529	-59,403	-	-	33,714
Friends Connect	46,208	-	-46,208	-	-	-
Communication Skills pilot programme	22,783	94,240	-81,842	-	-	35,181
Policy - CYPF Early Intervention Fund	-	45,000	-45,000	-	-	-
<b>TOTAL RESTRICTED</b>	<b>210,836</b>	<b>514,138</b>	<b>-543,568</b>	<b>-</b>	<b>-</b>	<b>181,406</b>
<b>UNRESTRICTED FUNDS</b>						
General	168,765	553,833	-378,879	1,141	(56,419)	288,441
Tangible Fixed Assets	44,634	-	-	-	(3,581)	41,053
Capital Renewal	-	-	-	-	10,000	10,000
Congress Provision	10,000	-	-	-	50,000	60,000
Branch	78,514	18,978	-25,786	-	-	71,706
Total Designated Funds	133,148	18,978	-25,786	-	56,419	182,759
<b>TOTAL UNRESTRICTED</b>	<b>301,913</b>	<b>572,811</b>	<b>-404,665</b>	<b>1,141</b>	<b>-</b>	<b>471,200</b>
<b>TOTAL RESERVES</b>	<b>512,749</b>	<b>1,086,949</b>	<b>-948,233</b>	<b>1,141</b>	<b>-</b>	<b>652,606</b>



**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**15. Movement on Funds (continued)**

	Balance at 1 April 2016	Income	Total Expenditure	Other Recognised Gains	Transfers during year	Balance at 31 March 2017
	£	£	£	£	£	£
<u>RESTRICTED FUNDS</u>						
Family Support Services Library	88,053 4,967	143,279 -	-142,907 -	- -	4,967 -4,967	93,392 -
Short Breaks Fund	6,036	12,623	-18,659	-	-	-
Core Communications	-	51,847	-51,847	-	-	-
Congress	46,621	-	-6,456	-	-36,300	3,865
Commissioners	-	38,909	-30,621	-	36,300	44,588
Friends Connect	43,211	89,620	-86,623	-	-	46,208
Communication Skills pilot programme	19,583	88,243	-85,043	-	-	22,783
Policy - CYPF Early Intervention Fund	-	45,000	-45,000	-	-	-
<b>TOTAL RESTRICTED</b>	<b>208,471</b>	<b>469,521</b>	<b>-467,156</b>	<b>-</b>	<b>-</b>	<b>210,836</b>
<u>UNRESTRICTED FUNDS</u>						
General	91,423	465,163	-434,762	-4,062	51,003	168,765
Capital renewal	20,686	-	-	-	-20,686	-
Tangible Fixed Assets	74,951	-	-	-	-30,317	44,634
Congress Provision Branch	10,000 67,977	- 39,501	- -28,964	- -	- -	10,000 78,514
Total Designated Funds	173,614	39,501	-28,964	-	-51,003	133,148
<b>TOTAL UNRESTRICTED</b>	<b>265,037</b>	<b>504,664</b>	<b>-463,726</b>	<b>4,062</b>	<b>-</b>	<b>301,913</b>
<b>TOTAL RESERVES</b>	<b>473,508</b>	<b>974,185</b>	<b>-930,882</b>	<b>-4,062</b>	<b>-</b>	<b>512,749</b>

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**15. Movement on Funds (continued)**

The charitable company received section 10 grant from the Scottish Government amounting to £148,284 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. The library is now managed as part of the service provided by the family support team. The Scottish Government, Big Lottery, Baily Thomas and 13 other charitable trusts help to fund the Family Support Service.

ii) Learning Hub - Funding received from the CYPFIEF and ALEC fund to enable us to develop and launch an online learning hub that will provide access to support and information. Our online hub resource has two very clear objectives; firstly, to support parents and carers to be more able to support the learning, social and behavioural development of their child, and secondly, that the relationships within families will be stronger as a result of family members having a better understanding of how Down's syndrome affects learning.

iii) Core Communications - Funding was received from The Hugh Fraser Foundation towards the costs of our Communications Officer.

iv) Congress – WDSC will take place at the SEC in July 2018 where delegates will enjoy a large and varied suite of workshops and find out what has been working well in all corners of the world.

v) Commissioners Programme – Funding was received from the Scottish Government to fund a project to support up to 24 adults with Ds to play an active role in the World Down's Syndrome Congress in Glasgow in 2018.

vi) Friends Connect Project - Funded by The Big Lottery Fund from August 2015 to July 2018. This project supported 59 adults with Down's syndrome to develop and maintain friendships.

vii) Communication Skills – Funding received from the Scottish Government and the Bank of Scotland Foundation to deliver ABC groups across Scotland.

viii) The CYPFIEF and ALEC (Early Intervention Fund) – Funding received from the Scottish Government, via their CYPFIEF and ALEC fund, to enable us to employ a Policy Officer and influence national policy.

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

x) Capital Renewal – This is the amount set aside to replace assets at the end of their working life.

xi) The World Down's Syndrome Congress will be held in Glasgow in July 2018 and £10,000 has been set aside towards this.

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

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**16. Analysis of Funds Net Assets**

	Fixed assets	Current assets	Long term liabilities	Pension Scheme liability	2018 Total
	£	£	£	£	£
Restricted Funds	-	181,406	-	-	181,406
Unrestricted General Reserves	125,000	252,076	(10,000)	(78,635)	288,441
Designated Fund – Capital Renewal	-	10,000	-	-	10,000
Designated Fund – Tangible Fixed Assets	41,053	-	-	-	41,053
Designated Fund – Congress Provision	-	60,000	-	-	60,000
Designated Fund - Branch Reserves	-	71,706	-	-	71,706
	<u>166,053</u>	<u>575,188</u>	<u>(10,000)</u>	<u>(78,635)</u>	<u>652,606</u>
	Fixed assets	Current assets	Long term liabilities	Pension Scheme liability	2017 Total
	£	£	£	£	£
Restricted Funds	-	210,836	-	-	210,836
Unrestricted General Reserves	125,000	138,420	(10,000)	(84,655)	168,765
Designated Fund – Tangible Fixed Assets	44,634	-	-	-	44,634
Designated Fund – Congress Provision	-	10,000	-	-	10,000
Designated Fund - Branch Reserves	-	78,514	-	-	78,514
	<u>169,634</u>	<u>437,770</u>	<u>(10,000)</u>	<u>(84,655)</u>	<u>512,749</u>

**17. Related Party Transactions**

There were no related party transactions in the year (2017 £nil)

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**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 £21,642 (2017: £15,859). The amount included within creditors at the year-end is £12 (2017: £3,117).

(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.

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)
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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.

**DOWN'S SYNDROME SCOTLAND  
DIRECTORS' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**18. Pension Commitments (continued)**

PRESENT VALUES OF PROVISION

	31 March 2018	31 March 2017	31 March 2016
Present value of provision	<u>£78,635</u>	<u>£84,655</u>	<u>£84,665</u>

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2018 £	2017 £
Provision at start of year	84,655	84,655
Unwinding of the discount factor (interest expense)	1,435	2,069
Deficit contribution paid	(6,314)	(6,131)
Re-measurements - impact of any change in assumptions	(1,141)	4,062
	<u>£ 78,635</u>	<u>£ 84,655</u>

INCOME AND EXPENDITURE IMPACT

	2018 £	2017 £
Interest expense	1,435	2,069
Re-measurements – impact of any change in assumptions	1,141	(4,062)
	<u>2,576</u>	<u>(1,993)</u>

ASSUMPTIONS

	2018 % per annum	2017 % per annum	2016 % per annum
Rate of discount	<u>2.01</u>	<u>1.76</u>	<u>2.55</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 result as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

