

DOWN'S SYNDROME SCOTLAND

Trustees' Report and Financial Statements

For the year ended 31 March 2020

Scottish Charity Number SC011012

Scottish Company Number SC356717

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CHARITY INFORMATION

Trustees	Stuart Macintyre Moir McIntosh Sharon Bandeen James Batchelor Jamie Blackport Alan Cunningham Patricia McClure Stuart McCusker Theresa McDaid Aidan McEvoy	Chairperson Vice Chairperson Appointed 9 September 2019 Appointed 9 September 2019
Company Secretary	Moir Easson Laura Wright	Until 24 September 2020 Appointed 24 September 2020
Senior Management Team	Eddie McConnell Rory Gaffney Jo Hughes Moir Easson Laura Wright	Chief Executive (from 26 August 2019) Head of Operations Family Support Service Manager Finance Consultant (until 31 August 2020) Finance and Resources Manager (from 23 September 2020)
Charity registration number	SC011012	
Company registration number	SC356717	
Website	www.dsscotland.org.uk	
Registered Office	Riverside House 502 Gorgie Road Edinburgh EH11 3AF	
Auditor	Chiene + Tait LLP 61 Dublin Street Edinburgh EH3 6NL	
Solicitors	Lindsays WS Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE	
Principal bankers	Royal Bank of Scotland 142-144 Princes Street Edinburgh EH2 4EQ	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill, West Milling Kent ME19 4JQ

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CHAIRPERSON'S STATEMENT

A year of refocus, transition and new directions . . . and then COVID-19.

We started the year still absorbing the full costs, both financial and diversionary, of the World Down Syndrome Congress held in 2018. Much had to be done to stabilise the ship and we reluctantly had to accept that it would be difficult to achieve a balanced budget for one further year.

The final outcome – a deficit of around £144,535 – was however markedly worse than planned due to the lockdown beginning on 23rd March 2020. This was of course Awareness Week (planned to be the biggest and best to date) and the cancellation of practically all our fundraising activities at the most significant time of the year resulted in a loss of income of £70k-£80k. The outcome for the year would have been even more troubling had it not been for extremely effective cost control, especially during the second half. In addition, being able to sell our former office property in Balgreen Road, Edinburgh, right at the end of the year gave a welcome boost to our cash reserves.

Despite these financial challenges, we were able to embark on a new direction for the charity with a very clear focus on why we exist and what we seek to do. Instrumental in this change was the appointment in September of Eddie McConnell as CEO. Eddie brought a huge weight of experience of the third sector in Scotland as well as some joyful lived experience of Down's syndrome. The Board encouraged him to rebuild relationships with our community throughout Scotland and in particular to engage with our nine branches up and down the country. In reality, little encouragement was required. Eddie's naturally inclusive style could not have been more suited to the task. He spent his early months touring the country meeting with branches and the wider membership; receiving numerous affirmations that a change in approach was long overdue.

So, in addition to maintaining our focus on our core objectives of supporting families and people with Down's syndrome; providing high quality and accurate information; and raising awareness, we identified new strategic goals around employment, health, transition planning and community living. We brought these four objectives together in our Take A Step Forward campaign. This work had to be paused because of the challenges of Covid-19 but implementation will pick up again soon.

Although this report is for the period to 31st March 2020, it is important to acknowledge the organisational response to the pandemic, the actions taken and the purposeful decision-making that followed, to keep the charity both afloat and contributing.

We have moved with pace to keep families connected by transferring all of our services online in a matter of weeks; launching our new secure online platform, Hub 21, and successfully winning support from the various emergency funds that were put in place by Government. The Branches too have stepped up and stepped forward. Their reach and interaction with members has also increased significantly. Out of the crisis we have positioned ourselves 5 years into the future and have had a forced (and successful!) test of numerous ideas that would have otherwise exercised our strategic debate for many years to come.

The efforts of so many should be rightly recognised. All our dedicated and committed staff, many of whom have worked through their own personal challenges, but who have not hesitated to get the job done and demonstrate so well what we are here to do. Our Branches, and our Branch Chairs in particular, who have risen to the task in an inclusive and mutually supportive way. Our many funders, especially the Scottish Government, who have provided both core and emergency funding to allow us to plan for the future. Our fundraisers up and down the country who continue to lift our spirits by selfless acts of kindness.

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Finally, I would like to recognise my fellow trustees who give freely of their time, energy and insight. My heartfelt thanks to you all.

Today, as we emerge with hope from the initial ravages of the pandemic, we are in a much stronger place – a leaner organisation, more focused on our core purpose and punching well above our weight at a national level.

Stuart Macintyre
Chair

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TRUSTEES' REPORT

For the year ended 31 March 2020

The Trustees, who are also Directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2020.

1. OBJECTIVES AND ACTIVITIES

Down's Syndrome Scotland (DSS) is a member led charity which was established in 1982. We are the only charity in Scotland dedicated solely to supporting people with Down's syndrome (Ds) and their carers. DSS provides "all through life" support nationally across Scotland.

As set out in its governing document, DSS was established to improve the quality of life for everyone in Scotland with Down's syndrome by the advancement of education, health and citizenship plus the relief of those in need by reason of disability.

We know that every person with Ds is a unique individual, full of potential. We work to help people with Ds reach their full potential by providing information and support to them, their families, carers and professionals at whatever age and stage of life. We also work to raise awareness and influence national policy to ensure that the society in which we all live reflects the needs of people with Ds.

Our vision is that society fully accepts and includes people with Ds.

Our mission is to support families and people with Down's syndrome to reach their full potential by providing a range of services, influencing public policy and by changing attitudes.

Our values are:

- Sensitivity
- Understanding
- Professionalism
- Pragmatism
- Openness
- Respectfulness
- Trustworthiness

To achieve our mission, we identified a number of strategic goals objectives. These are summarised below:

- Community – Engage with our members and branches and grow the community of Down's syndrome in Scotland.
- Support – Provide comprehensive evidence-based support to people with Ds, their families and carers and professionals through every age and stage of their life.
- Information – Provide high quality and accurate information, at the right time, to enable people to make informed choices and decisions.
- Inclusion – Promote a more inclusive society for people with Ds by challenging negative stereotypes through education, training and awareness raising and ensuring their voice is heard.

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The achievement of our strategic objectives is underpinned by the delivery of a series of key activities within the following focus areas:

- Supporting families and professionals
- Supporting adults with Down's syndrome
- Supporting the development of communication skills in children and young people
- Raising awareness and influencing national policy
- Establishing a vibrant community through our branch network

2. ACHIEVEMENTS AND PERFORMANCE

2.1 Supporting families and professionals

Our Family Support Service Team has continued to see a steady increase in enquiries and, despite staff changes in the team this last year, they provided significant levels of support and guidance to people living with Down's syndrome, their families and their carers. Typical support included home visits, support by phone or online, liaison with schools, welfare, health and social care agencies to ensure that families and people with Down's syndrome have access to and receive the right services and support they need, at the time they need it.

The activity of the Family Support Service in line with key outcomes over the past year is as follows:

Outcome 1 - *Those families/carers supporting an adult or child with Ds are better informed on any aspect of living with Down's syndrome and their associated rights and access to services.*

During this last 12 months the Family Support Service Officers (FSSOs) responded to 946 enquiries from parents/carers requesting information and support related to development, health and education as well as welfare benefits, accessing services and signposting or specific support. 191 of these families received intensive ongoing support for more complex enquiries with a total of 530 hours of support provided.

In this period, the Family Support Service Officers were contacted by 63 new parents who were having or had given birth to a baby with Down's syndrome and they visited 100% of those who requested a visit either whilst they were in hospital or when they were settled at home with baby. In addition, all parents are offered the opportunity to be put in contact with other parents and the Family Support Service Officers facilitate the necessary introductions. Often this contact provides new parents with valuable peer support at a time when they most need it, learning the shared experiences of parents who have been in the same situations as themselves, can prove to be hugely important and supportive in alleviating any worries or apprehensions they may have.

The Family Support Service Officers continue to provide New Baby Packs to each maternity hospital and screening clinics throughout Scotland so that new parents have access to current and accurate information about Down's syndrome and have details of how to contact us. As part of the overall training programme for student midwives, the Family Support Team delivers a dedicated teaching session every year at each of the four teaching universities across Scotland providing them with up to date, accurate knowledge about Down's syndrome to support their future confidence on how to positively support families through prenatal screening and testing for Down's syndrome and at diagnosis.

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"I am so grateful for the help DSS has given us, I really appreciate the support in getting DLA, which has made such a difference to our family. Having DSS there at School meetings has helped me feel that I am being listened to. DSS has made us feel less alone."

"The Family Support Service have a wealth of knowledge and other avenues to turn to if needed. I know they are there in the background should I need them again and I would encourage anyone who is facing challenges or just needing that little bit of support, to ask for help. "

Outcome 2 - Professionals are better informed and are more able to support families/carers or adults with Down's syndrome appropriately.

From 1st April 2019 through to end of March 2020 the Family Support Team supported professionals by responding to 417 enquiries. These enquiries ranged from supporting educational professionals with children transitioning into and through school years, positive inclusion in nursery and school and supporting positive behaviour and differentiating the curriculum to better support their learning. Other professional enquiries related to prenatal and post-natal diagnosis, specific health related conditions and signposting families for welfare and specialist support.

During this period, the team carried out 12 consultations with education professionals across the country and delivered 52 training courses, which included teacher study days. These sessions give professionals an opportunity to consider strategies to positively support inclusion and tailor learning to meet children's specific needs, they learn how to teach reading to children with Down's syndrome and why it is so important to their language and communication development. These sessions also explore why children with Down's syndrome find learning maths difficult and how to effectively support children with Down's syndrome to develop important numeracy skills for life.

The team has continued to raise the profile of Down's Syndrome within health services throughout Scotland and, in addition to delivering training sessions this year to student midwives, they also delivered teaching sessions to undergraduate and postgraduate radiography students in the West of Scotland University; students who will support parents through antenatal screening and individuals with Down's syndrome when attending ultrasound appointments. The team also provided teaching sessions to health visiting teams so that they have sound knowledge of Down's syndrome and accurate, up to date information to positively support parents with their child's early years development and ensure they have specialist input at the right times.

"Learned how use of words and language can affect the journey and experiences of parents given a diagnosis of having a baby with Down's syndrome i.e. sorry, risk and a general absence of balanced information."

"From this session, I know I could go into midwifery practice with a sounder knowledge and an empathetic understanding. I feel the wording used to parents is vastly important and I will definitely now be more aware of my language."

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Outcome 3 - *Parents/carers of children with Down's syndrome are better informed and feel more able to support their child's learning and development.*

In the last year the Family Support Team held 8 workshops for parents and carers on a variety of topics including supporting your child's learning and development; understanding and supporting your child's behaviour; puberty and relationships; and helping your child learn to read. These sessions are not only for parents and carers to get better knowledge and guidance in supporting a child with Down's syndrome, but they also create opportunities for parents and carers to gain valuable peer support and share experiences with other parents and carers. Often parents and carers choose to stay in touch after these sessions and continue to share experiences and provide support to each other and their children gain new peer support too.

Our online platform, Hub 21, continues to evolve as a platform providing improved community support and allowing us to better connect and support families remotely and for families to connect, share experiences and support each other too.

Family Support Service: A Testimonial from Fiona and Alasdair

We first met Shona Robertson at one of the first Oban and Area Down's Syndrome Group meetings. She came along with some information and a friendly face to all of us new mums. We all had young babies/toddlers. She also came with a Mum of an older child from the Down's syndrome group in Inverness. She was very relaxed and positive, and answered any questions asked.

The relationship we have with Shona as a family has grown from that first meeting. When we started having Child Plan meetings she agreed to come along and help guide us and the nursery, and now school. She brought invaluable knowledge, was always calm- even when meetings were stressful and always gave us a sense of support and caring.

She provided the nursery and school with information and guidance on them for supporting our son's learning and development. She provided support with transition planning to start mainstream primary school and also went out of her way to get in contact with a head teacher in Inverness. We had planned on Gaelic medium education for our son, and she contacted the head teacher of the GMU in Inverness for advice and support.

I should also point out that we live almost 3 hours away from where she is based and that she travels to our meetings, often when you live somewhere rural support is hard to get. Having her at CSP and CP meetings is vital for us, and she has been a lifeline at them. We really appreciate all the support she has given us.

Kind Regards, Fiona and Alasdair

2.2 Supporting adults with Down' syndrome

My Life My Future Project

"Life story work has been a big achievement for me. It feels good"

Developing a life story can give a sense of identity and help an individual to share not only their story, but memories, experiences, life events, details of preferences, and information about family, friends, work,

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hobbies, holidays and favourite places. Identity is what makes an individual unique. The compilation of a life story can be an empowering process helping the individual to feel valued and listened to, and most importantly to have 'a voice'.

My Life My Future life stories project was instigated, developed and facilitated by Down's Syndrome Scotland over a 12-month period, from August 2018-August 2019 as an enjoyable family activity with the aim of producing an output that can serve as a valuable communication tool now and in the future. Life story work is a person-centred approach which enables an individual to focus on their past, present and future by collating images, audio or other types of memorabilia.

The project evaluation and development of a logic model was led by the University of Stirling research team and this collaborative approach with the University, including a joint funding application and shared dissemination, was designed to maximise the resulting impact in practice.

The original plan was for ten workshops to take place in one location across the twelve-month period. However, interest came from different parts of Scotland and in order to facilitate as much involvement as possible this was revised. Ultimately, six workshops were held in Glasgow and ten in Edinburgh due to different start dates in each location and fourteen families participated. Workshops lasted approximately 90 minutes each and consisted of group-based activities with pictorial handouts. Task-based activities were provided for families to complete in between workshops aimed at stimulating discussion of potential content to add to life story work. Activities were sent to all families even if they were unable to attend.

Collaboration has provided Down's Syndrome Scotland with a wider evidence base from which to expand the project, advice on methodology and approach, and support to generate new evidence. The University of Stirling has benefitted from gaining insight in the ability to learn directly from people with Down's syndrome and their family members. We would like to thank all those who took part and supported this project.

2.3 Supporting the development of communication skills in children and young people

We continue to recognise the important role that our Achieving Better Communications (ABC) groups play in supporting the development of children and young people's communication skills and confidence. Our aspiration is that every young person with Down's syndrome in Scotland should be able to access support that will help them, and their families, to develop their communication skills.

ABC groups continued to run weekly across Scotland and provided information and support to parents and activities for children to develop communication skills that can be continued in the home and school environment. The activities and approach are drawn from research findings on the learning style and specific profile of language development in children with Down's syndrome and group activities are designed to support development of key elements of communication. Our sessions are therefore very focused on using visual communication tools and support families and children to learn and use signed communication.

During this last year we had 79 children nationally benefitting from attending regular sessions in our ABC programme and as demand for places continued to grow and in the first three months of 2020, we began induction assessments for a further 53 children to benefit from the programme in 2020/21.

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We received excellent feedback from our pilot project in Glasgow of our early years Wee Song & Sign Circle. Parents who attended reported on the positive effects of the groups, and our ABC Tutor identified a very clear impact on the communication skills development of the children who took part. Encouraged by this, we continued to run the Glasgow group and established 2 further groups, one in Ayrshire and one in Edinburgh and the Lothians and are looking to introduce further Wee Song & Sign Circle groups in other areas in Scotland during 2020.

We supported ABC Tutor, Katy, to complete a training programme to become a qualified Makaton tutor. Makaton is a language programme that uses symbols, signs and speech to enable people to communicate. It supports the development of essential communication skills such as attention and listening, comprehension, memory, recall and organisation of language and expression.

As part of her training and assessments, Katy delivered Makaton teaching sessions for all staff within the ABC programme, and the members of the Family Support Team, to increase their skills and knowledge of using this invaluable form of communication support with the children and families with whom they engage.

ABC Testimonial from Lisa, mum to 21-month-old Reid who has been attending Wee Song & Sign Circle since he was 15-weeks old

"I found this class by accident after meeting another mum who had got a place and thought it would benefit me. We had a 9-week post-natal diagnosis of Down's syndrome which came as a complete shock as we had tested in pregnancy and were low risk. I wasn't in the best place mentally and after my first session, I could feel the negativity and fog lift.

Everyone was so welcoming and for the first time I could see that things were going to be ok and that not every child with Down's syndrome can be put in the same box. This class needs to continue to give mums like me a safe place to talk to other like-minded mums and where you can talk and alleviate concerns because everyone is in the same boat. Reid has come on so much since going to sing and sign.

He loves all the other mummy's and grans and papas, and we are at a place now where the constant repetition means he is starting to sign words and loves some of the songs we sing. I find if he is upset, often a burst of 'open, shut them' can calm the situation.

I don't think I would be in such a good place personally and mentally had I not come across this group."

2.4 Raising awareness and shaping national policy

Influencing and shaping policy to make a difference

The charity continued to seek opportunities to participate and influence the development of policy and practice in Scotland to ensure that the needs and aspirations of people with Down's syndrome, their families and carers were properly understood and respected. Our work in this area is supported by funding from the Scottish Government managed by the CORRA Foundation which has provided additional support and encouragement throughout 2019-20.

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We responded to a number of consultation exercises throughout the year including the Independent Review of the Mental Health Act; the Review of Additional Support for Learning; the ongoing development of the Social Security legislation and the development of materials to support the new Social Security Scotland agency; and the range of consultations on the proposed incorporation into Scots Law of the UN Convention on the Rights of the Child (UNCRC).

We continued to work with NHS Scotland on the development of materials and resources to support the planned introduction of Non-Invasive Prenatal Testing (NIPT) and we participated in the meetings of the NIPT Training Education and Communication Working Group. This involvement enabled us to raise awareness and challenge inappropriate language to ensure that parents receive accurate and unbiased information during pregnancy and throughout the screening process.

In partnership the Scottish Commission for People with a Learning Disability (SCLD) promoted and engaged with the 'How's Life', a new quality of life survey. This is a national survey for adults with learning disabilities across Scotland and gave people a chance to say how they feel about their life and the opportunities they have, in areas such as work, social life, housing and transport.

The charity continued press for change and improvement for people with Down's syndrome by actively participating in a number of national working groups and forums. These included the Scottish Government's Disabled Children and Young People Advisory Group, the Keys to Life Leadership Group jointly chaired by COSLA and the Scottish Government, the Learning Disability Portfolio Group facilitated by Inspiring Scotland, and the 14-25 Pathway Group – a multiagency group involving parents and examining the pathway of support for young people with Down's syndrome in terms of speech and language therapy support and related Allied Health Professional inputs.

Raising awareness

Despite the impact of the COVID-19 pandemic on our plans for our annual Down's Syndrome Awareness Week in March 2020, the charity developed its plans to create a new focus around four areas which, together, made up our *Take A Step Forward* campaign:

- Creating meaningful employment opportunities for adults with Down's syndrome;
- Improving the health of the Down's syndrome population and pushing for annual health checks to be introduced;
- Addressing the poor level of transition planning for people with Down's syndrome and their families at key moments in their lives; and
- Seeking greater visibility and appreciation of the contribution of people with Down's syndrome in their local communities.

We will return to these key areas in 2020-21 and our *Take A Step Forward* campaign will continue to press for substantial change and improvement in each of these areas.

The charity continued to produce our bi-annual magazines, Full Potential, Limitless and Fundraising Focus. These magazines go out to our 1,200 members and we will advance our plans in 2020-21 to create digital versions of our magazines going forward.

We established a unique partnership in 2019-20 with the British Film Institute that resulted in the award-winning film, Peanut Butter Falcon involving actor Zak Gottsagen who has Down's syndrome, being screened across Scotland in local independent cinemas. This partnership created local opportunities to raise awareness of our work and our local branches across Scotland.

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2.5 Establishing a vibrant community through our branch network

Members of DSS have the opportunity to become involved with their local branch. We currently have nine branches in the following regional areas:

- Aberdeen City and Shire
- Angus
- Ayrshire
- Central Scotland
- Dumfries and Galloway
- Edinburgh and Lothians
- Highlands and Islands
- Tayside and Fife
- West of Scotland

Our branches provide local contact and support to members through a range of activities and trips for both children and adults with Down's syndrome as well as social events for their parents and carers. Activities that took place during the year included Christmas parties and trips to the Pantomime, weekends away for all the family, monthly activities in their local branch areas and lots more.

Local branch committees are made up of volunteers who freely give of their time to support their local community and raise funds.

2.6 Raising funds to support our objectives

The delivery of the charity's wide range of services and activities requires us to raise considerable funds each year. This is the focus of our fundraising team and our extensive team of volunteer fundraisers throughout Scotland.

Over 60% of the charity's income is generated through fundraising and we can only do the work we do because of our supporters - the impact they make is immeasurable and they inspire us as they go the extra mile to raise much needed income for us. In 2019-20, they gave their time, skills and energy to take part in a varied and creative programme of events to support the charity. We are hugely grateful.

The impact of the forced cancellation of our annual Awareness Week in March 2020 was a significant blow to our fundraising efforts and came at the end of a challenging fundraising year in which our overall fundraising targets were not fully met. Changes to the focus and size of the fundraising team have now been implemented.

A highlight of the year was the Forever 21 Ball held in October 2019 which was our most successful ball to date raising over £40k on the night, once costs and expenses were taken into account. Our thanks and appreciation go to Suzie Cunningham and her family for their organisation and for securing so many supporters and high-value gifts which were hotly contested in both the silent and the live auctions.

We continue to be appreciative of the funding we secure from a wide range of Trusts and Foundations who have supported us over a number of years. The full list can be seen on page 13.

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3. PLANS FOR 2020-21

Our plans for 2020-21 were significantly disrupted by the impact of the COVID-19 pandemic. Providing support to families and people with Down's syndrome became our resolute focus as we navigated our way through the pandemic while keeping staff and the members of our community safe and well. Within a matter of weeks, we moved all of our frontline face to face services online to continue our support for families and to keep as many people connected throughout the lockdown period.

On top of our lost income at the end of 2019-20 when our annual fundraising week was cancelled in line with the public health guidance, and the charity experienced a significant drop in anticipated fundraised income of some 60-70%. Developing and implementing a sustainable financial strategy became our other resolute focus at this time. A large number of staff were placed on furlough, our office in Edinburgh closed and all other staff commenced working from home arrangements in challenging, individual circumstances.

Our preparedness to act quickly and decisively and to mitigate the new and significant risks presenting, meant that we were able to maintain support for families and people with Down's syndrome while responding to a threefold increase in demand for our services throughout the pandemic. The charity is now leaner, more focused and has fully embraced digital solutions which position us well to weather the immediate storm of the pandemic. There remain significant challenges ahead, especially in relation to fundraising, but the charity is now in a stronger position to meet these challenges and build forward with confidence.

4. RISKS AND UNCERTAINTIES

The Board of Trustees and the Finance and Risk Sub Committee regularly review and assess the major risks to which the charity is exposed. Systems and control measures are in place for the Senior Management Team to monitor and mitigate these risks. Key potential risk areas highlighted in the Strategic Risk Register include:

- Failure to adequately protect vulnerable individuals
- Drop in income
- Ineffective organisational structure and staff/volunteer management practices
- Inadequate procedures, systems and internal controls
- Non-compliance with legislation and regulations

The Strategic Risk Register is reviewed at every meeting of the Finance and Risk Committee and changes reported to the Board at subsequent meetings.

5. FINANCIAL REVIEW

Income and expenditure

For the year ended 31 March 2020, DSS is reporting net expenditure of £145,656 (2019: £316,150) resulting in a reduction in funds of £144,535 (2019: £279,001) after pension deficit remeasurement gains and a gain of £17,304 on the sale of the charity's investment property. The proceeds of the property sale boosted cash by £142,624.

Income from fundraising and ongoing charitable activities amounted to £918,241 in the year. Of this, funds raised from community fundraising, events, individual and corporate donations, legacies and membership fees totalled £359,550. The Scottish Government contributed £280,000 for our family support and ABC services as well as core costs, with a further £228,053 raised from other grants and trusts. Income from ongoing charitable activities, including specialist training, consultations and ABC sessions run by our staff,

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brought in £35,327. The remaining £15,311 was mainly generated from our investment property and sales of merchandise.

The following charitable trusts, foundations and other grant-giving funders (in alphabetical order) contributed to our income in 2019-20:

AM Pilkington Charitable Trust	Andrew Paton's Charitable Trust
Big Lottery Improving Lives Fund	Children's Aid Scotland
GlaxoSmithKline Community Awards	Hugh Fraser Foundation
KPE4 Trust	Leng Charitable Trust
Martin Connell Charitable Trust	MEB Charitable Trust
Miss B W Muirhead Charitable Trust	Miss E C Hendry Charitable Trust
PF Charitable Trust	Saints and Sinners Club of Scotland
Scottish Children's Lottery Chance to Succeed	Scottish Government
Scottish Government (CYPFEI and ALEC Funds managed by the Corra Foundation)	Stafford Trust
Souter Charitable Trust	The Baily Thomas Charitable Fund
Templeton Goodwill Trust	The Hospital Saturday Fund
The Enzo Londei Trust	The Northwood Charitable Trust
The Nancie Massey Charitable Trust	The RS Macdonald Charitable Trust
The Robertson Trust	W M Mann Foundation
The W A Cargill Charitable Trust	

In addition, generous donations and sponsorship were received from the following businesses:

Best Western Palace Hotel and Spa	Blairmains Farm Shop and Coffee Bothy
Co-op Ayrshire	CNR International
Flintstone Technology Ltd	Franks Auto
J W Filshill Ltd	PDI Limited
NCR	Safestore
Sainsbury's Local – Kelvinhaugh	Turcan Connell
Totalize Media	SCLD Creative Communities Awards

Expenditure for the year totalled £1,081,201. Of this, £778,324 was spent running ongoing services and projects and £302,877 was incurred raising funds. Included in these cost totals are central support costs of £306,558 and governance costs in running the charity of £37,552. Further details of expenditure are available in notes 7 and 8 of the financial statements.

Reserves

As at 31 March 2020, DSS had funds totalling £229,070. Of these, £67,313 are restricted for specific services and projects. Unrestricted funds totalled £161,757, with £49,363 relating to fixed assets and £67,728 held for the nine branches across Scotland. The remaining £44,666 represents general reserves.

The Finance and Risk Sub Committee regularly monitors and reviews the level of reserves and cash, aiming to hold available funds at an acceptable level in order to maintain continuity of existing services and operations. The Trustees currently endeavour to retain funds (excluding those relating to fixed assets) to cover at least three months annual operating expenditure. This Reserves Policy is reviewed annually by the Board and adjusted as appropriate. As at 31 March 2020, total funds (excluding those relating to fixed assets) represented just over two months total expenditure for 2019-20. The Trustees are reviewing fundraising strategies, operating costs, and other options available to them to ensure the Reserves Policy can be met at future financial year ends.

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6. STRUCTURE, GOVERNANCE AND MANAGEMENT

DSS is a registered charity and company limited by guarantee and is governed by its Memorandum and Articles of Association dated 13 November 2010. Its members are interested individuals, families and professionals. Individuals with Down's syndrome aged 16 and over are awarded Life Membership. All members are entitled to one vote at Annual General Meetings.

Board of Trustees

DSS has a Board of Trustees which is responsible for overall governance of the charity. For the purposes of company law, the Trustees are also Directors. The Trustees who served during the year are listed on page 2 of this document. Further information on each Trustee is available on our website.

There must be at least three Trustees on the Board up to a maximum of twelve. Up to nine trustees are elected by and from members and up to three can be appointed by the Board on the basis that he/she has specialist experience and/or skills that could be of assistance to the Board. Potential candidates are interviewed by the Board Nominations Sub Committee before their appointment is approved by the full Board. New Trustees go through an induction process with both existing Trustees and Senior Management upon joining the Board.

All Trustees must become members and are elected at the Annual General Meeting following their appointment. Trustees are entitled to hold office for three years and are then eligible for re-election for a further three-year period. The maximum period each Trustee can serve is nine years unless agreed otherwise by the Trustees.

Trustees hold regular meetings throughout the year covering strategic planning and performance, financial reporting, risk management, fundraising, and key policies as well as regular updates on each area of activity. All Senior Management attend these regular meetings of the Board.

Board Sub Committees

The Board delegates some of its responsibilities to three Sub Committees, each made of up at least three Directors. Each Committee has agreed Terms of Reference and exists to consider, advise and make recommendations to the Board on their specific area. Minutes of all meetings are submitted to the full Board.

<i>Sub Committee</i>	<i>Area</i>
Finance and Risk	All aspects of the charity's finances, risks, financial policies, controls and strategy including regular review of budgets, management accounts and cash flows
Nominations	Board, Chief Executive and Senior Management Team appointments
Remuneration	Remuneration and Benefits policy for all staff and remuneration, benefits and other terms of employment of the Chief Executive and Senior Management Team

Executive Management

The Chief Executive has overall responsibility for the day to day management of DSS and for implementing strategies and policies agreed by the Board. The Chief Executive is supported by the Head of Operations, Family Support Service Manager, Fundraising Manager and Finance Consultant, together making up the Senior Management Team. The Remuneration Sub Committee reviews and approves individual pay awards

DOWN'S SYNDROME SCOTLAND 2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the Chief Executive and Senior Management Team members as well as cost of living pay awards for all staff. At 31 March 2020, there were 30 members of staff in total (20.6 full time equivalent).

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Down's Syndrome Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements 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 is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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.

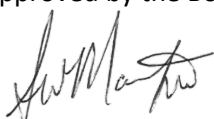
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all 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.

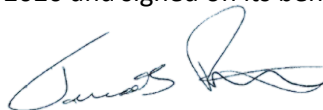
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 Trustees on 7 December 2020 and signed on its behalf by:



Stuart Macintyre
Chair



James Batchelor
Trustee

7th December 2020

7th December 2020

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOWN'S SYNDROME SCOTLAND (a Company Limited by Guarantee)

Opinion on financial statements

We have audited the financial statements of Down's Syndrome Scotland for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. 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).

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 2020, 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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.

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 were:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees 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 Trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOWN'S SYNDROME SCOTLAND (Continued)

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Trustees' Report.

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out on page 13, the Trustees (who are also the Directors of the charitable company for the purposes of company 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 Trustees 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 Trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOWN'S SYNDROME SCOTLAND (Continued)

Auditor's responsibilities for the audit of the financial statements

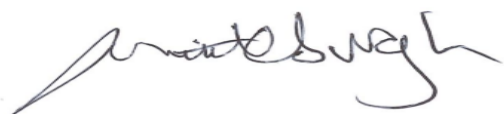
We have been appointed auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, in accordance with section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charitable company's Trustees 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, its members as a body, and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy Chittleburgh BSc CA (Senior Statutory Auditor)

For and on behalf of

CHIENE + TAIT LLP

Chartered Accountants and Statutory Auditor

61 Dublin Street

Edinburgh, EH3 6NL

7th December 2020

Chiene + Tait is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

DOWN'S SYNDROME SCOTLAND
2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure Account)

For the year ended 31 March 2020

Scottish company number: SC356717

	Note	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
INCOME					
Donations and legacies	3	492,333	375,270	867,603	845,466
Trading activities	4	3,980	-	3,980	14,398
Investment income	5	11,331	-	11,331	13,571
<i>Income from charitable activities:</i>	6				
World Down Syndrome Congress		-	-	-	379,143
Ongoing charitable activities		10,645	24,682	35,327	43,806
Total income		518,289	399,952	918,241	1,296,384
EXPENDITURE					
Cost of raising funds	7	(302,877)	-	(302,877)	(218,545)
<i>Cost of charitable activities:</i>					
World Down Syndrome Congress	7	-	-	-	(616,790)
Ongoing charitable activities	7	(389,449)	(388,875)	(778,324)	(777,199)
Total expenditure excluding pension scheme adjustments		(692,326)	(388,875)	(1,081,201)	(1,612,534)
Net (expenditure)/income before pension scheme adjustments and investment property gains		(174,037)	11,077	(162,960)	(316,150)
Pension scheme adjustments – remeasurement gains	13	1,121	-	1,121	37,149
Net realised gain on investment property		17,304	-	17,304	-
Net (expenditure)/income & net movement in funds		(155,612)	11,077	(144,535)	(279,001)
Funds brought forward	15	317,369	56,236	373,605	652,606
Funds carried forward	15	161,757	67,313	229,070	373,605

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 23 to 34 form part of these financial statements

DOWN'S SYNDROME SCOTLAND
2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

BALANCE SHEET

As at 31 March 2020

Scottish company number: SC356717

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	49,363	56,491
Investment property	10	-	125,000
		49,363	181,491
Current assets			
Stock		6,416	4,942
Debtors	11	60,611	53,635
Cash at bank and in hand		245,743	265,297
		312,770	323,874
Creditors: amounts falling due within one year	12	(76,650)	(89,922)
Net current assets		236,120	233,952
Total assets less current liabilities		285,483	415,443
Creditors: amounts falling due after more than one year:	12	(26,413)	(31,838)
Property dilapidation provision		(30,000)	(10,000)
		229,070	373,605
Net assets		229,070	373,605
The funds of the charity:			
Restricted funds	15	67,313	56,236
Unrestricted funds			
General	15	44,666	63,159
Designated	15	117,091	254,210
		229,070	373,605

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

The financial statements were approved by the Trustees on 7 December 2020.



Stuart Macintyre, Chair



James Batchelor, Trustee

The notes on pages 23 to 34 form part of these financial statements.

DOWN'S SYNDROME SCOTLAND
2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS
For the year ended 31 March 2020

Scottish company number: SC356717

	2020 £	2019 £
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	(172,198)	(289,976)
Cash flows from investing activities:		
Rent received	10,305	12,000
Bank interest received	1,026	1,571
Payments to acquire tangible assets	(1,311)	(26,350)
Receipts from disposal of tangible assets	142,624	317
Net cash flow used in investment activities	152,644	(12,462)
Change in cash and cash equivalents in the year	(19,554)	(302,438)
Cash and cash equivalents at the beginning of the year	265,297	567,735
Cash and cash equivalents at the end of the year	245,743	265,297

Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2020 £	2019 £
Net (expenditure)/income for the year	(145,656)	(316,150)
Adjustments for:		
Depreciation during year	13,254	8,403
Gift in Kind donations of fixed assets	(4,815)	-
(Gain)/loss on disposal of investment property	(17,304)	-
(Gain)/loss on disposal of tangible assets	(320)	2,192
Remeasurement gains on defined benefit pension scheme deficit	1,121	37,149
Rent received	(10,305)	(12,000)
Bank interest received	(1,026)	(1,571)
(Increase) in stock	(1,474)	(4,942)
Decrease/(increase) in debtors	(6,976)	29,788
(Decrease)/increase in creditors	1,303	(32,845)
Net cash (used in)/provided by operating activities	(172,198)	(289,976)

	2019 £	Cash flows £	2020 £
Analysis of Changes in Net Debt			
Cash and cash equivalents	265,297	(19,554)	245,743

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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) (second edition – October 2019) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Down's Syndrome Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the company.

The financial statements are prepared on a going concern basis and all operations are continuing. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and have considered the impact of COVID 19 as part of their assessment. The financial statements include the results of the charity's nine branches.

1.2 Income

Income is recognised when the charity 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, legacies and grants, are recognised in the period in which they are receivable, which is when the charity becomes entitled to the resource. Income generated by individuals and groups who fundraise on behalf of the charity is recognised in the period in which it is received by the charity.

Trading income includes Christmas card and other merchandise sales, which are recognised when the charity 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 charity. Income from charitable activities which includes charges for training and consultations are recognised when the charity has delivered the session and is therefore entitled to the funds, receipt is probable, and the income can be reliably measured.

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.

Charitable expenditure includes those direct costs incurred by the charity 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 salary costs. Governance costs, which are those associated with meeting the constitutional and statutory requirements of the charity such as the statutory audit and the strategic management of the charity, are allocated to activity categories on the same basis.

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

DOWN'S SYNDROME SCOTLAND 2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

1.4 Pension schemes

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

The charity is also a member of the Scottish Voluntary Sector Pension Scheme which is a multi-employer defined benefit scheme. This Scheme relates to 3 former employees only (no current employees) and closed to future accrual on 31 March 2010. It is not possible to confirm the charity's share of the underlying assets and liabilities of the Scheme. This Scheme is currently in deficit and a deficit funding arrangement is in place with the charity involving monthly payments. The net present value of the deficit reduction contributions payable under the arrangement is reflected as a liability on the balance sheet and movements in the net present value of this liability in each year are charged or credited through the Statement of Financial Activities.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less their estimated residual value, over their expected useful lives on the following bases:

<i>Category</i>	<i>Basis</i>	<i>%</i>
Fixtures and fittings	Straight line	10
Tenants improvements	Straight line (lease term)	10
Office equipment	Straight line	25

1.6 Investment properties

Investment properties were measured at fair value with any changes in the year reported in other recognised gains/(losses) in the Statement of Financial Activities.

1.7 Stock

Stocks of goods purchased for resale are stated at the lower of cost and net realisable value.

1.8 Debtors

All debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

1.9 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.

1.10 Creditors

Creditors and provisions are recognised where the charity 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.

1.11 Funds

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

- Restricted funds are funds subject to specific conditions which may be declared by the donor or with their authority (e.g. by the restrictive wording of an appeal).
- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity.
- Designated funds are unrestricted funds that have been earmarked by the Trustees for a specific purpose.

DOWN'S SYNDROME SCOTLAND
2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

2. Taxation

The charity 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 in the year.

3. Income from donations and legacies

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Scottish Government Grants	150,000	180,000	330,000	347,645
Other grants and trusts	8,320	169,732	178,052	154,189
Community fundraising and events	221,980	15,213	237,193	178,340
Individual and corporate donations	76,348	10,325	86,673	95,353
Legacies	6,250	-	6,250	34,713
Branch fundraising activities	18,994	-	18,994	25,171
Membership subscriptions	10,441	-	10,441	10,055
	492,333	375,270	867,603	845,466

Income from donations and legacies in 2019 was £845,466 of which £502,057 was unrestricted and £343,409 was restricted.

4. Trading activities

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Christmas card sales and other merchandise	3,980	-	3,980	14,398

Income from trading activities in 2019 of £14,398 was all unrestricted.

5. Investment income

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Rent receivable	10,305	-	10,305	12,000
Bank interest	1,026	-	1,026	1,571
	11,331	-	11,331	13,571

Income from investments in 2019 of £13,571 was all unrestricted.

6. Income from charitable activities

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
World Down Syndrome Congress	-	-	-	379,143
Training, consultations and ABC sessions	-	24,682	24,682	25,268
Caravan and other income	7,091	-	7,091	12,796
Branch activities	3,554	-	3,554	5,742
Ongoing charitable activities	10,645	24,682	35,327	43,806

Income from charitable activities in 2019 was £43,806 of which £12,852 was unrestricted and £30,954 was restricted.

DOWN'S SYNDROME SCOTLAND
2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

7. Analysis of total expenditure

	Direct costs	Support costs	Governance costs	2020 Total	2019 Total
	£	£	£	£	£
<i>Cost of raising funds</i>	210,959	81,886	10,031	302,877	218,545
<i>Cost of charitable activities</i>					
World Down Syndrome Congress	-	-	-	-	616,790
<i>Ongoing charitable activities:</i>					
Supporting families and professionals	178,645	87,625	10,734	277,004	296,837
Raising awareness and influencing policy	123,499	49,273	6,036	178,808	166,586
Developing communication skills	136,662	62,903	7,705	207,271	162,136
Supporting adults with Ds	59,786	24,871	3,046	87,703	120,003
Branch activities	27,540	-	-	27,540	31,637
	526,132	224,672	27,521	778,324	777,199
	737,091	306,558	37,552	1,081,201	1,612,534

Expenditure on raising funds of £302,877 in 2020 (2019: £218,545) was all unrestricted. Expenditure on charitable activities in total was £778,324 (2019: £1,393,989) of which £389,449 (2019: £570,522) was unrestricted and £388,875 (2019: £823,467) was restricted.

Both support and governance costs have been apportioned to charitable activities on the basis of staff related costs for each activity. Support costs enable the activities set out above to be carried out and include senior staff costs (not directly allocated to activities or governance), finance, and administrative staff, IT, HR and payroll support, and other costs incurred in running head office and support functions. An analysis of material categories of expenditure included within support costs is shown below:

	2020	2019
	£	£
Head office staff and related costs	133,975	157,248
Property	106,219	69,679
IT and communications	26,289	37,995
Office administration	10,488	24,800
Professional fees	16,157	13,062
Fixed assets depreciation and gains/losses on disposal	12,934	10,595
Interest expense (re pension deficit)	496	1,516
	306,558	314,895

8. Governance costs

	2020	2019
	£	£
Senior management	29,993	28,977
Audit fee	6,346	5,000
Board meetings	1,015	2,473
Directors' expenses	198	57
	37,552	36,507

DOWN'S SYNDROME SCOTLAND
2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

9. Staff costs

	2020	2019
	£	£
Wages and salaries	617,371	585,832
Social security costs	41,253	40,842
Pensions	22,784	27,418
	681,408	654,092

During the year, the average head count was 31.4 equating to 21.5 full time equivalent (2019: 28.5 average head count, 20.6 full time equivalent).

There were no employees who received employee benefits of more than £60,000 (2019: nil). The total amount of employee benefits remunerated to key management personnel for the year was £215,671 (2019: £232,377). The charity considers that its key management personnel are the members of the Senior Management Team.

Included within wages and salary costs are payments totalling £10,000 made to staff in connection with cessation of employment.

None of the Trustees received any remuneration. During the year, a total of £198 (2019: £57) was paid to one Trustee (2019: one Trustees) in respect of reimbursement of travel expenses.

10. Fixed assets

Tangible fixed assets

	Fixtures and fittings £	Tenants improvements £	Office Equipment £	2020 Total £
Cost				
As at 1 April 2019	13,642	29,626	93,330	136,598
Additions	-	-	6,126	6,126
Disposals	-	-	(7,353)	(7,353)
As at 31 March 2020	13,642	29,626	92,103	135,371
Depreciation				
As at 1 April 2019	4,091	8,889	67,127	80,107
Charge for the year	1,364	2,963	8,927	13,254
Disposals	-	-	(7,353)	(7,353)
As at 31 March 2020	5,455	11,852	68,701	86,008
Net book value as at 31 March 2020	8,187	17,774	23,402	49,363
Net book value as at 31 March 2019	9,551	20,737	26,203	56,491

DOWN'S SYNDROME SCOTLAND
2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

10. Fixed assets (continued)
Investment Property

	Investment Property £
Valuation	
As at 1 April 2019	125,000
Disposals	- 125,000
As at 31 March 2020	<u>-</u>

11. Debtors

	2020 £	2019 £
Sundry debtors	27,837	21,250
Prepayments	32,774	32,385
	<u>60,611</u>	<u>53,635</u>

12. Creditors

Amounts falling due within one year:

	2020 £	2019 £
Sundry creditors	30,942	42,775
Accruals	40,908	40,491
Multi-employer pension scheme liability	4,800	4,660
Deferred income	-	1,996
	<u>76,650</u>	<u>89,922</u>

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

	2020 £	2019 £
As at 1 April 2019	1,996	6,600
Less: released to Caravan and events income	(1,996)	(6,600)
Add: refundable amounts received in advance relating to Caravan and events	-	1,996
As at 31 March 2020	<u>-</u>	<u>1,996</u>

Amounts falling due after more than one year:

	2020 £	2019 £
Multi-employer pension scheme liability	26,413	31,838
	<u>26,413</u>	<u>31,838</u>

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13. Pension commitments

Defined contribution pension arrangements

The charity operates a group personal pension scheme on a defined contribution basis. During the year, employee contributions were a minimum of 4% of pensionable salaries (2019: 3%), matched by employer contributions of 4% of pensionable salaries. Employer pension contributions payable in the year were £22,784 (2019: £27,418). The amount included within creditors at the year-end is £3,423 (2019: £4,204).

Defined benefit pension arrangements

The charity participates in the Scottish Voluntary Sector Pension Scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity 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 charity 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 with an effective date of 30 September 2017. This actuarial valuation was certified on 19 December 2018 and showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

From 1 April 2019 to 30 September 2026: £1,404,638 per annum
(payable monthly and increasing by 3% each on 1 April)

From 1 April 2019 to 30 September 2027: £136,701 per annum
(payable monthly and increasing by 3% each on 1 April)

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £88.2m, liabilities of £122.1m and a deficit of £33.9m. To eliminate this funding shortfall, the Trustee asked the participating employer to pay additional contributions of £1.3m per annum, increasing by 3% each 1 April until 31 October 2029.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities. Unless a concession has been agreed with the Trustee, the term to 30 September 2026 applies.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement, the charity 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.

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13. Pension commitments (continued)

Present values of liability

	31 March 2020 £	31 March 2019 £	31 March 2018 £
Present value of liability	31,213	36,498	78,635

Reconciliation of opening and closing liability

	2020 £	2019 £
Liability at start of year	36,498	78,635
Unwinding of the discount factor (interest expense)	496	1,516
Deficit contribution paid	(4,660)	(6,504)
Re-measurements - impact of any change in assumptions	(1,121)	736
Re-measurements – amendments to the contribution schedule	-	(37,885)
Liability at end of year	31,213	36,498

Income and expenditure impact

	2020 £	2019 £
Interest expense	496	1,516
Re-measurements - impact of any change in assumptions	(1,121)	736
Re-measurements – amendments to the contribution schedule	-	(37,885)
Net (gain)/cost	(625)	(35,633)

Assumptions

	2020 % per annum	2019 % per annum	2018 % per annum
Rate of discount	2.57	1.46	2.01

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.

14. Financial commitments

At 31 March 2020, future lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Within one year	39,473	39,699
In the second to fifth years inclusive	43,504	82,976
	82,977	122,675

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15. Movement on funds

	Balance at 1 April 2019 £	Income £	Expenditure £	Other recognised gains £	Transfers during year £	Balance at 31 March 2020 £
Restricted funds						
Family Support Service	35,500	202,299	(199,327)	-	-	38,472
Communication skills	15,050	147,653	(139,548)	-	-	23,155
Commissioners	5,686	-	-	-	-	5,686
Policy	-	50,000	(50,000)	-	-	-
Total restricted	56,236	399,952	(388,875)	-	-	67,313
Unrestricted funds						
General	63,159	495,740	(664,786)	18,425	132,128	44,666
<i>Designated:</i>						
Investment property	125,000	-	-	-	(125,000)	-
Tangible assets	56,491	-	-	-	(7,128)	49,363
Branches	72,719	22,549	(27,540)	-	-	67,728
Total designated	254,210	22,549	(27,540)	-	(132,128)	117,091
Total unrestricted	317,369	518,289	(692,326)	18,425	-	161,757
TOTAL FUNDS	373,605	918,241	(1,081,201)	18,425	-	229,070

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15. Movement on funds (continued)

	Balance at 1 April 2018 £	Income £	Expenditure Restated £	Other recognised gains £	Transfers during year £	Balance at 1 April 2019 £
Restricted funds						
Family Support Service	60,500	139,786	(164,786)	-	-	35,500
Communication skills	500	71,246	(56,696)	-	-	15,050
Commissioners	33,714	40,686	(68,714)	-	-	5,686
Congress	20,035	379,143	(399,178)	-	-	-
Learning Hub	11,448	37,645	(49,093)	-	-	-
Policy	-	45,000	(45,000)	-	-	-
Life Stories	-	40,000	(40,000)	-	-	-
Total restricted	126,197	753,506	(823,467)	-	-	56,236
Unrestricted funds						
General	218,650	511,966	(697,430)	37,149	(7,176)	63,159
<i>Designated:</i>						
Investment property	125,000	-	-	-	-	125,000
Tangible assets	41,053	-	-	-	15,438	56,491
Branches	71,706	30,912	(31,637)	-	1,738	72,719
Congress	60,000	-	(60,000)	-	-	-
Capital renewal	10,000	-	-	-	(10,000)	-
<i>Total designated</i>	307,759	30,912	(91,637)	-	7,176	254,210
Total unrestricted	526,409	542,878	(789,067)	37,149	-	317,369
TOTAL FUNDS	652,606	1,296,384	(1,612,534)	37,149	-	373,605

DOWN'S SYNDROME SCOTLAND 2019-20 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

15. Movement on funds (continued)

Purpose of restricted funds:

Family Support Service – this core service received restricted funding from the Scottish Government, Big Lottery Improving Lives Fund, The Robertson Trust and 12 other trusts as well as charges for specialist training and consultations.

Communication skills (ABC) – this core service received restricted funding from the Scottish Government, St James's Place Charitable Foundation and two other trusts as well as fees for sessions attended.

Commissioners – Funding was received from the Scottish Government to fund a project to support up to 24 adults with Down's Syndrome to play an active role in the World Down's Syndrome Congress in Glasgow in 2018. In addition, funds were awarded from Down Syndrome International for the charity to advise on the role of Commissioners for the next World Congress.

Congress – For the 2018 World Down's Syndrome Congress, income was generated from delegate fees, event ticket sales and corporate sponsorship, Scottish Government funding and a number of other grants.

Learning Hub - Funding received from the Scottish Government (CYPFEI and ALEC Funds) via the Cora Foundation for the development of an online learning hub. The hub will provide support and information to parents and carers on the learning, social and behavioural development of a child with Down's syndrome.

Life Stories – funding received from the RS Macdonald Charitable Trust for the 12-month project supporting 16 to 20 adults with Down's syndrome over the age of 30 and their families to gather and review their life story.

Purpose of designated funds:

Investment property - represented unrestricted reserves invested in investment property.

Tangible assets – represents unrestricted reserves invested in tangible assets.

Branches - Funds held on behalf of the nine branches.

Congress - Funds set aside for the World Down's Syndrome Congress held in Glasgow in July 2018.

Capital renewal – Funds previously set aside to replace assets at the end of their working life.

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16. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Long term liabilities £	Pension scheme liability £	As at 31 March 2020 £
Restricted funds	-	67,313	-	-	67,313
Unrestricted general funds	-	105,879	(30,000)	(31,213)	44,666
Unrestricted designated funds	49,363	67,728	-	-	117,091
	<u>49,363</u>	<u>240,920</u>	<u>(30,000)</u>	<u>(31,213)</u>	<u>229,070</u>

	Fixed assets £	Net current assets £	Long term liabilities £	Pension scheme liability £	As at 31 March 2019 £
Restricted funds	-	56,236	-	-	56,236
Unrestricted general funds	-	109,657	(10,000)	(36,498)	63,159
Unrestricted designated funds	181,491	72,719	-	-	254,210
	<u>181,491</u>	<u>238,612</u>	<u>(10,000)</u>	<u>(36,498)</u>	<u>373,605</u>

17. Related party transactions

During the financial year, the charity paid £15,925 (2019: £3,750) for social media and marketing services to Totalize Media Ltd, a company of which a Trustee, Alan Cunningham is a director. The contract for these services was concluded on 31st March 2020.

18. Going concern and post balance sheet events – COVID 19

Subsequent to the year end the impact of the pandemic on the general economy and working environment has increased significantly. The potential effect on the finances and operational activities of the charity has been assessed by management and the board, and steps have been taken to mitigate these risks as set out in more detail in the Directors' Report. At this stage, while significant elements of grant funding receivable in respect of 2020-21 has been confirmed, uncertainty remains in terms of grant and fundraising income for 2021-22, as well as related costs. The Directors are satisfied that confirmed funding and existing reserves, as well as mitigation taken to date, provides reasonable assurance that the charity can continue to operate for at least 12 months from the approval of these financial statements.