

DOWN'S SYNDROME SCOTLAND

Trustees' Report and Financial Statements

For the year ended 31 March 2021

Scottish Charity Number SC011012

Scottish Company Number SC356717

**DOWN'S SYNDROME SCOTLAND
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CHARITY INFORMATION

Trustees	Stuart Macintyre Moira McIntosh Patricia Jackson Sharon Bandeen James Batchelor Jamie Blackport Alan Cunningham Stuart McCusker Theresa McDaid Aidan McEvoy	Chairperson Vice Chairperson - to 23 January 2021 Vice Chairperson - from 23 January 2021
Company Secretary	Laura Wright	Appointed 24 September 2020
Senior Management Team	Eddie McConnell Rory Gaffney Jo Hughes Laura Wright	Chief Executive Head of Business Development Head of Service Development 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 like no other may be an obvious summary but in 2020-21 Down's Syndrome Scotland navigated through the pandemic to arrive at outcomes which far exceeded any legitimate expectation.

The report which follows this foreword details so many outstanding achievements. The transformation of services and support into digital channels revolutionised every aspect of our activities. Reach and connectivity expanded hugely. Hub 21, ABC on-line, FriendZ Space, TeenZ Space and Branch Outreach all provide testimony to this success.

We have also been able to restore our financial position which in the early months had looked uncomfortably fragile and uncertain. The end result of a surplus of £166k is in happy contrast to a deficit of £144k in the prior year. An increase in our income of almost 7% and a reduction in our costs of 25% has replenished our reserves and that allows us to plan for the future with more confidence. That said, it was the eleventh-hour success of Awareness Week in March 2021 which finally brought us to this position. None of us could have planned for the outpouring of participation and generosity which we experienced.

In addition to the enormous efforts of members, supporters and friends we are also extremely grateful to our many funders whose confidence in our ability to make a difference has been so appreciated.

The contribution of our staff, so ably led by Chief Executive Eddie McConnell, has been outstanding. The adjustments they made to their working lives and the additional pressures they have absorbed may have been overshadowed by the success of what they have achieved but these have not gone unnoticed. The Board has been frequently reassured that the welfare of all our staff has been, and continues to be, a high priority. The metaphor of putting on your own oxygen mask before assisting others is very apt.

Much of the above also applies to the picture at Branch level. Our Branch Chairs and their teams of dedicated volunteers have been supported by technology which has facilitated exchange and reach. The part that is played by the branch network has never been more important.

Neither has the Board been immune from changed ways of operating. All formal meetings have been in video format. In addition, informal information exchange and update sessions have been introduced at regular intervals and all with an enviable carbon footprint! During the year we also reviewed our governing document, the changes to which were approved at the AGM held in January. My fellow Trustees have once again given of their time, experience and wisdom in a selfless manner and receive my deep thanks for all that they have done. During the course of the year, we had to say goodbye to Moira McIntosh who had served her full 9 years on the Board. Special thanks are due to Moira.

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As we look into the future, we know that we shall have to run faster and push harder. For those whose lives were already touched by inequality, the gap has widened. The pandemic has asked questions of our society and what it values and the answers have not always been encouraging. Down's syndrome is our clear focus but we are also connected to all who run the risk of being left behind. The irony is that in so many life affirming ways, people with Down's syndrome are much further ahead in recognising what is truly important. They, and we, can have a crucial role to play in redressing that balance for the benefit of many.

There is much to be done. We need to touch an even greater proportion of our community in Scotland. We need to take another step forward and as a charity be ever more present, especially in the moments that matter. We need to ensure that our financial position is secure and that our cost structures are further rebalanced in support of providing even more tangible benefits to those we exist to serve.

What has been achieved in the most difficult of years gives us great optimism for the future. My sincere thanks to everyone who has contributed to that confidence.



Stuart Macintyre
Chair

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TRUSTEES' REPORT

For the year ended 31 March 2021

The Trustees, who are also Directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2021.

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 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.

In furtherance of its objects the charity will undertake the following activities:

- (1) facilitate the personal development of people with Down's syndrome in order that they may realise their full potential;
- (2) address the support needs of people with Down's syndrome and their parents, relatives and carers;
- (3) raise awareness and challenge inaccurate perceptions about Down's syndrome; promote the rights and ambitions of people with Down's syndrome to lead rewarding and inclusive lives; and
- (4) influence and support research and the development of policy for the benefit of people with Down's syndrome.

We know that every person with Down's syndrome is a unique individual, full of potential. We work to help people with Down's syndrome 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 Down's syndrome.

Our vision is that society fully accepts and includes people with Down's syndrome.

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

Our values are:

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

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To achieve our mission and purpose, we identified a number of strategic 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 Down's syndrome, 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 Down's syndrome by challenging negative stereotypes through education, training and awareness raising and ensuring their voice is heard.

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

- Supporting families and working with a wide range professionals
- Supporting the development of communication skills in children and young people
- Supporting adults with Down's syndrome to live a full life
- Raising awareness, challenging perceptions and influencing national policy
- Establishing a vibrant community through our branch network
- Raising funds to support our objectives

In December 2020, the Board undertook a review of its strategic framework and agreed a continued focus on the core mission and purpose of the charity. It recognised the need to sustain the new ways of working that had been introduced and to build on the gains delivered by the digital approach. The Board also recognised that more progress was needed in the four areas outlined in the charity's *Take A Step Forward* campaign (greater employment opportunities, improved health outcomes, better transition planning and improved community living opportunities.) In addition, and as a direct consequence of what had been witnessed throughout the pandemic, there would be renewed focus on promoting the human rights of people with Down's syndrome and tackling the deepening levels of inequality that had been experienced.

2. ACHIEVEMENTS AND PERFORMANCE

The period covered by this report is entirely focused on the charity's response to the COVID-19 pandemic crisis. Within the first six weeks of the initial national lockdown, at the end of March 2020, we carried out a major digital transformation of our frontline services including our Family Support Service, our Achieving Better Communication (ABC) programme for children and young people. Our resolute objective was to support families and people with Down's syndrome throughout the pandemic and, as best we could, to keep our community connected, safe and well. A range of online opportunities were created to achieve this objective and we experienced a three-fold increase in demand for support. We were able to respond to that demand because of our early investment in digital solutions and because of the remarkable commitment of our staff group who responded, above and beyond.

While the pandemic presented us with significant challenges, we were also faced with very significant financial pressures including an acute cashflow challenge. Early decisions were taken to place on furlough almost half of the staff group and by September 2020, we had reduced our headcount from 32 employees to 20, in direct response to the financial challenges we faced and in line with our renewed focus of providing support to families and people with Down's syndrome, throughout the pandemic. These were difficult

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months for the charity and the staff who are no longer with us continue to receive our appreciation and thanks for their contributions over a number of years.

This has been an unprecedented time for the country and the most challenging time the charity has faced in its 40-year history. As a consequence of our quick actions and agile response to the pandemic and our preparedness to take difficult decisions, we have concluded the year in a strong position ready to meet the challenges of recovery, in the months ahead.

Our response in the last 12 months is set out here, under each of our key operational areas:

2.1 Supporting families and working with professionals

Supporting families and people with Down's syndrome across Scotland remains our top priority. Our Family Support Team has prioritised engaging and communicating with families and members during the pandemic, including with shielding and the vaccination programme. In the period covered by this report we experienced a threefold increase in contact with families and we believe we were part of the national effort to protect the NHS and save lives by supporting families who were close to crisis and preventing further demands being placed on already stretched statutory services.

The Family Support Team continued to deliver support and services to families and professionals even though our previous face-to-face delivery model was rendered obsolete by the public health restrictions introduced because of the pandemic. We re-designed and implemented effective online support channels very quickly, ensuring that we could continue to support our community at this time of acute need.

We moved all our face-to-face frontline services online, using digital platforms including Zoom and Microsoft Teams and through the rapid deployment of our own secure online platform, Hub 21, we were able to widen our reach significantly and engage with more families across the whole of Scotland.

Our new online platform, Hub 21, now has **490** members using the platform to keep up to date on current guidelines, and to access resources and information and attend online events and workshops. The platform also allows members to connect with other carers and families, reducing feelings of isolation and loneliness and provides access to the right information at the right time, reducing levels of anxiety and worry.

Our helpline and live chat function operated on extended hours (8am to 8pm), and we recruited five parent helpline volunteers who provided valuable parent-to-parent emotional support to helpline callers. The Family Support Officers and parent volunteers made proactive "kindness calls" and follow up calls of support to **545** of our members who were most in need of support and advice during the past 12 months.

Amidst the pandemic, families still needed support to navigate lots of other challenges in life and we continued to provide remote support to parents going through prenatal screening and testing, new babies being born, supporting families applying for and appealing awards for welfare benefit applications, applying for guardianship, guidance with toileting, providing positive behaviour support, and developing communication and independent living skills.

Our consuming focus over the past 12 months, understandably, has been the pandemic and we continue to help families and people with Down's syndrome cope with anxiety and fear, loneliness and isolation, home-schooling pressures while also focussing on their mental health and wellbeing.

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"Ongoing support from DSS family support service has made a real difference to our family. That the support has been able to continue during recent restrictions is testament to the quality of service DSS provides to families."

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

Our ABC programme (Achieving Better Communication) switched to digital technology at the start of the pandemic and session formats were adjusted to allow us to deliver our programme remotely to families, children and young people to support their communication development at a time that was more important than ever.

During the period we delivered **1,376** ABC online sessions to **121** children from birth up to age 18 years old from across Scotland. The switch to digital meant that families from our remote islands and rural communities were able, for the first time, to participate fully in the sessions. Our waiting list for ABC disappeared overnight and everyone who wanted on the programme was able to secure a place.

Sessions continue to be delivered in a variety of settings and formats according to what suits families and children and currently **68** children attend their session from home, **36** attend from their school or nursery setting and **17** families choose to receive pre-recorded sessions so that they can use these at a time that is convenient to them or best for their child.

We introduced a new ABC structure in August 2020 providing families with a full 12-month programme, receiving additional resources, recordings and the opportunity for continued communication development support throughout the whole year.

In addition to the core programme, the ABC team offered "open house" sing-along sessions every week for any of our members and their families to drop-in. The two newest sessions included *Kids Rock21* for the under 10s and *Choir 21* for ages 10+.

During the year, we held **44** "open house" sessions at which **542** individuals with Down's syndrome and their families joined others from across Scotland to engage in fun and relaxed events. These events were crucial in keeping our community connected and addressing isolation and loneliness.

Our ABC Makaton Tutor delivered **29** additional workshops throughout this period to assist families to better support their child's communication development. These workshops included Communication Skills, Makaton Sign Sharing for Babies and Topic based Makaton sign sharing sessions about food, weather feelings and community. A total of **107** parents and carers attended these sessions.

The ABC Tutors also delivered **12** online Communication Skills workshops to **40** education professionals and teaching support staff who had an individual with Down's syndrome in their setting.

2.3 Supporting adults with Down's syndrome

Many people with Down's syndrome were already self-isolating before the introduction of social distancing measures. This lengthy period of isolation, with little external support, meant that many adults with Down's syndrome were particularly at risk of experiencing mental health difficulties, including high anxiety and possible depression. We identified that a targeted programme was needed that addressed their needs; provided information and support; re-connected them with others; and

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enabled them to take part in a range of online social and wellbeing activities to support mental and physical health. The online programme of support also aimed to build their resilience and capacity to cope with the long recovery stage that lies ahead.

In July 2020 we launched our *Talking Tuesday's* pilot programme. This supported adults aged 18+ to connect with other adults across Scotland and enjoy fun, social activities to support their wellbeing and protect them from feeling isolated and lonely. Throughout July our family support team facilitated live Zoom video sessions each week with adults with Down's syndrome. Four groups were set up, each with 5-6 participants, for one weekly session each. A total of **16** zoom sessions were facilitated in this pilot.

These initial sessions were very successful, and we quickly realised that there was a significant desire amongst adults with Down's syndrome and their families to keep these going. To address this demand, we launched a new sustainable online programme called *FriendZ Space*, for adults with Down's syndrome and later in the year a spin-off programme for young people/teenagers called *TeenZ Space*.

Since launching at the start of October 2020, FriendZ Space has continued to grow in demand and to date we have recorded more than **610** attendances in **93** sessions.

Sessions continue to offer a wide variety of topics and themes ranging from film club, Karaoke, art and craft sessions and baking, to chair exercises and laughter yoga. Sometimes it is just a lunch date or a cuppa and chat session to connect with peers and chat about life – all good for the soul and reducing loneliness and isolation.

As a result of overwhelmingly positive feedback for FriendZ Space and in recognition that young people/teenagers with Down's syndrome are at equal increased risk of social isolation, loneliness and poor mental health, we then launched TeenZ Space. This 'spin off' programme engages young people with Down's syndrome aged between 13 and 19 in online activities and events with the aim of connecting peers, reducing loneliness and isolation and increasing their wellbeing as the restrictions on socialising continue.

We were keen to ensure sessions could become a consistent source of peer support for those attending despite any transitions between learning from home or being at school/college, so we purposely scheduled these sessions for a time after-school/college.

TeenZ Space launched in January 2021 and to date we have recorded **418** attendances in total of **78** sessions. These events are proving increasingly popular, and we have seen a steady increase of registrations to attend week by week. Cher Collins, a member of staff with Down's syndrome who works for the charity, and a volunteer sibling facilitate and support sessions with members of the Family Support Team.

"Thank you for all the classes DS Scotland has put on for this lockdown. Sam has really enjoyed the zoom classes and has one nearly every day. He loves seeing all the faces and is even beginning to recognize and make new friends. It is even helping his communication skills. Thank you".

2.4 Raising awareness and influencing national policy

In the first six months of the year, we refocussed all our policy work on providing feedback from families to the Scottish Government Learning Team and senior officials in the NHS on the impact of

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the crisis on our community. As an example, we moved quickly to provide feedback and concerns on the inappropriate use of the Clinical Frailty Score to de-prioritise treatment for people with learning disabilities and the wholly unacceptable introduction of 'Do Not Resuscitate' orders. Scottish Government and health officials responded quickly and issued new guidance in direct response to our feedback.

We continued to be in, almost daily, contact with Scottish Government to advance the needs of our community and to contribute our advice on the ongoing response to the pandemic. This was especially the case when the four Chief Medical Officers in the UK took the joint decision to move all adults with Down's syndrome onto the Shielding List in October 2020 because of their vulnerability to the virus and it's catastrophic impact should any of the adults in our community catch Coronavirus. In collaboration with families, and with their consent, we provided data proactively to Scottish Government officials and NHS colleagues to close the evident gaps in local data systems as a significant number of adults with Down's syndrome were not picked up to receive the shielding letter. We continued this proactive data-sharing approach as the vaccination programme got underway.

Our Chief Executive contributed to discussions with Local Authority and NHS Boards Strategic Leads on COVID-19 to explain the support available for families from Down's Syndrome Scotland. This led to a follow-on discussion with SOLACE (Scottish Local Authority Chief Executives Group) on how they could signpost to the charity in each of their local authority areas and a briefing note has been made available to every local authority through the SOLACE network.

Our Chief Executive has written several blogs on social media highlighting the inequality and discrimination faced by people with Down's syndrome; an inequality that has deepened in the pandemic. We have contributed to a number of strategic discussions, webinars and online conferences pressing home the need to address these inequalities in making life better for everyone living with Down's syndrome in Scotland.

During the remainder of the year, we were involved in a number of significant policy discussions including the development of the Scottish Government's new interim joint plan for autistic people and people with a learning disability (Towards Transformation); the Independent Review of Adult Social Care; the discussions on the role of a Commissioner for Learning Disability and Autism; the publication of the COVID mortality figures for people with a learning disability in Scotland; and the specific discussions around preventable deaths for children and young people with a learning disability. We continue to engage health officials and the Government on the ongoing rollout of Non-Invasive Prenatal Tests (NIPT) in Scotland and we called for an Equality Impact Assessment (EIA) to be undertaken on NIPT; the EIA took place in December 2020 and we continue to input to ongoing training, education and communication discussions on NIPT.

We also attended a range of key groups and forums including the Scottish Government's Stakeholder Group on Learning Disability, Autism and Dementia; the Ministerial Advisory Group for Disabled Children and Young People; the Learning Disability Portfolio Group (facilitated by Inspiring Scotland); and the Steering Committee for the Scottish Learning Disability Observatory at the University of Glasgow.

We continue to expand the use of our social media platforms to share service updates, promote our services and events that we are running to directly support families and adults with Down's syndrome, share key news updates, celebrate our members and supporters and engage directly with our community.

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The reach of our channels has grown significantly during this period. On Facebook we now have a following of **10,977** and on Twitter we have **3,479** followers. We have also been growing our presence on Instagram and LinkedIn and are seeing increases in our engagement on both of these platforms, with **660** followers on Instagram and **346** on LinkedIn.

In March we celebrated Down's Syndrome Awareness Week and re-launched our *Take A Step Forward* campaign that invited people to 'take a step forward' for people with Down's syndrome in Scotland. On our social media pages throughout the week, we shared the talents of our members. We had a great response from the campaign and saw an increase in our reach across all our social media channels, including a **406%** increase on Facebook. In complete contrast to the forced postponement of Awareness Week in March 2020, this year's Awareness Week was our most successful ever with participation by our members, supporters and people with Down's syndrome significantly increased. The week raised in excess of **£70,000** in fundraised income.

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 for both children and adults with Down's syndrome as well as social events for their parents and carers. Local branch committees are made up of volunteers who freely give of their time to support their local community and raise funds.

Early in the pandemic, the charity secured new funding that allowed the provision of IT kit and software licenses for each of our nine branches. As a consequence, our local branches have successfully created further online opportunities in their local communities. A wide range of regular online social, physical wellbeing and arts and drama activities are being delivered and these are providing some much-needed camaraderie, relaxation and enjoyment that has resulted in reduced isolation and increased wellbeing for all involved.

A significant benefit of delivering these activities online is that every member, across Scotland, is now openly encouraged to join these sessions rather than restrict themselves to their local area. This enables people with Down's syndrome and their families to enjoy new activities and meet new people in other communities, right across Scotland. By the 31st of March 2021, these new local opportunities promoted by our local Branches have attracted **4,105** participants.

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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 and supporters throughout Scotland. Over 40% 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 2020-21, 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.

A highlight of our year was Awareness Week in March 2021 which was our most successful Awareness Week ever with extensive awareness raising successes and increased participation by members, including people with Down's syndrome, and our supporters across all sectors. Our thanks and appreciation go to all of our members and supporters.

The charity has benefitted immensely from its charity partnership with the oil and gas supplies company, KAEFER UK & Ireland. Not only have the staff in the company raised significant funds for us but they have championed the value and contribution of people with Down's syndrome throughout Scotland. The charity partnership involves our sister charities in England/Wales and in Ireland and the Scottish sites are leading the fundraising table by a significant margin. We are immensely grateful for their support.

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 14.

3. PLANS FOR 2021-22

Our plans for 2021-22 are impacted by the ongoing COVID-19 pandemic and our intention is to build and extend the reach of our service offerings, enhance the quality of our provision, look after the wellbeing of our staff and volunteers, and be ready for the opportunities that will surely come. This internal and 'getting ready' focus will position us well for the years ahead and will consolidate the considerable gains we have made, despite the pandemic.

We will continue our primary focus of supporting families and people with Down's syndrome as Scotland increasingly opens-up. Securing prioritised access to the second dose of the vaccine and to a likely booster inoculation later this year, will remain a key focus. We will extend this work to engage with Primary Care professionals and build stronger engagement with the GP community in Scotland. There is little doubt that this has been a weakness throughout the pandemic and our ambition to improve the health outcomes for people with Down's syndrome, requires us to have much stronger relationships with Primary Health Care. Our work with Scotland's network of Learning Disability Nurses will be of great assistance in this task.

The charity has an ambition to be 'best in class' in all that we do for our families and members throughout Scotland. Much of what we do will be done in partnership with others and we will seek out partners who share our values and our ambition to transform the lives of everyone living with an extra chromosome in Scotland.

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4. RISKS AND UNCERTAINTIES

The Board of Trustees and the Finance and Risk Sub Committee regularly review and assess the strategic risks to which the charity is exposed. Systems and control measures are in place for the Senior Management Team to monitor and manage these risks.

During the year ended 31st March 2021, the risk register was refocused to identify and manage risks throughout the pandemic. The key potential risk areas highlighted in the Strategic Risk Register are listed here along with the principal control/mitigation measures:

- A member of staff contracts COVID-19 while at work
(Summary of controls: introduce public health control measures, close office)
- Drop in fundraised income
(Summary of controls: access all emergency funding opportunities, secure increased flexibility and support from current funders, implement digital fundraising channels)
- Significant cashflow problems arise and threaten 'going concern' charity status
(Summary of controls: complete sale of former office, control all cost centres and secure all funding commitments up front)
- Loss of contact with families, members and supporters during continued restrictions
(Summary of controls: develop and implement HUB 21, extend opening hrs of helpline, initiate weekly family zoom sessions, develop new online services for members and families)
- New service delivery model fails to adapt and evolve as demand continues to increase
(Summary of controls: engage staff in designing new online approach, move all services to online delivery, launch Hub21, upgrade telephony and IT infrastructure, prepare a 'Winter Plan' for service delivery)
- The status and protection of people with Down's syndrome in society is significantly reduced
(Summary of controls: CEO attend all Scottish Government (SG) COVID response groups, provide immediate and regular feedback to SG and NHS on family concerns and experiences, review research on the impact of COVID on people with Down's syndrome, challenge prejudicial practice and decision-making)
- Loss of key staff
(Summary of controls: flexible working arrangements implemented, additional support for senior team put in place)
- Cyber security arrangements are weak and data protection vulnerability increases
(Summary of controls: confirm managed security provision with IT provider, update Privacy Policy and promote GDPR/info handling training, identifying weaknesses and implement additional measures)
- Progress in sustaining the new organisational strategy and operating model is not maintained
(Summary of controls: ensure Board and FRSC has oversight and all necessary information and updates are provided, communicate regularly with staff, engage Branch Chairs and review strategic framework)
- Welfare and wellbeing of staff deteriorates
(Summary of controls: initiate weekly all staff briefings, support working from home arrangements, promote 'family first/ health first' approach, implement additional wellbeing measures for staff)

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

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5. FINANCIAL REVIEW

Income and expenditure

For the year ended 31 March 2021, DSS is reporting net income of £166,366 (2020: net expenditure of £145,656) resulting in an increase in funds of £165,086 (2020: decrease of £144,535) after pension deficit remeasurement losses.

Income from fundraising and ongoing charitable activities amounted to £982,803 in the year. Of this, funds raised from community fundraising, events, individual and corporate donations, legacies and membership fees totalled £221,093. The Scottish Government contributed £280,000 for our family support and ABC services as well as core costs and £205,947 of COVID-19 grants. A further £253,153 was raised from other grants and trusts. Income from ongoing charitable activities, including specialist training, consultations and ABC sessions run by our staff, brought in £21,275. The remaining £1,335 was received from sales of merchandise and bank interest.

The following charitable trusts, foundations and other grant-giving funders (in alphabetical order) contributed to our income in 2020-21:

Alexander Moncur Trust	Andrew Paton's Charitable Trust
Big Lottery Building Resilience & Connecting Communities Fund	Big Lottery Improving Lives Fund
Charles Trotter's Trust	Children's Aid Scotland
Cruden Foundation Ltd	Enzo Londei's Trust
Firstport	Foundation Scotland
Inspiring Scotland	Leng Charitable Trust
MEB Charitable Trust	Miss A M Pilkington Charitable Trust
Miss B W Muirhead Charitable Trust	Miss Isabel Harvey Charitable Trust
Mugdock Childrens Trust	Neill Hunter - Eric Grant McAdam Trust
Northwood Charitable Trust	P F Charitable Trust
REO Stakis Charitable Foundation	Saints & Sinners Club of Scotland
Scottish Government (CYPFEI Fund managed by the CORRA Foundation)	
Scottish Government	Susan H Guy Charitable Trust
Templeton Goodwill Trust	The Hospital Saturday Fund
The Hugh Fraser Foundation	The Julia and Hans Rausing Trust
The Meikle Foundation	The R S Macdonald Charitable Trust
Widowers' Children's Home Trust	

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

Brodies LLP	Diageo Leven
Ernst & Young	J W Filshill Ltd
KAEFER UK & Ireland	Kilmacolm Golf Club
Mirador Analytics	Safestore
Teddy Bear Hospital Aberdeen	The Gift Alley
Unitas Wholesale	Unite the Union

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Expenditure for the year totalled £816,437. Of this, £615,716 was spent running ongoing services and projects and £200,721 was incurred raising funds. Included in these cost totals are central support costs of £326,680 and governance costs in running the charity of £31,709. Further details of expenditure are available in notes 7 and 8 of the financial statements.

Reserves

As at 31 March 2021, DSS had funds totalling £394,156. Of these, £26,134 are restricted for specific services and projects. Unrestricted funds totalled £368,022, with £27,383 relating to fixed assets and £74,903 held for the nine branches across Scotland. The remaining £265,736 represents general unrestricted 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 general unrestricted funds (excluding those designated to branches or 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 2021, general unrestricted funds represented four months total expenditure for 2020-21. 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.

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 (updated 23 January 2021). 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.

Led by the Chair of the Board, the Trustees completed a thorough review of our governing document (the Articles and Memorandum of the Association) and with appropriate legal advice, a refreshed set of Articles was prepared and approved by members at the AGM in January 2021.

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. The Board shall at all times ensure that lived experience of Down's syndrome is represented in the Board composition. A Trustee may be appointed by the Board of Trustees by way of a majority decision at any time, providing they are willing to act and on the basis that they have experience and/or skills which could be of assistance to the Board of Trustees. 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 two further periods of three years. The maximum period each Trustee can serve is nine years unless agreed otherwise by the Trustees.

DOWN'S SYNDROME SCOTLAND 2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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 Trustees. 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

The Board established a short-term Governance Working Group in the course of the year and completed a thorough review and refresh of the charity's Articles of Association. The new Articles were approved and adopted at the AGM in January 2021.

Key Management Personnel and 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 Business Development, Head of Service Development and Finance and Resources Manager, together making up the Senior Management Team. The Remuneration Sub Committee reviews and approves individual pay awards for the Chief Executive and Senior Management Team members as well as cost of living pay awards for all staff. At 31 March 2021, there were 20 members of staff in total (15.2 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 are 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;

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND 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 and signed on its behalf by:



Stuart Macintyre
Chair
6th September 2021



Jamie Blackport
Trustee
6th September 2021

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

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 2021 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 2021, 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

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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.

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**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 pages 16 and 17, 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.

**DOWN'S SYNDROME SCOTLAND
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**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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Companies Act 2006, Health and Safety Regulations and Licensing Laws.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the company's financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of the Chief Executive and the directors;
- review of minutes of board meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**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 (continued)

There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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

22 September 2021

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

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure Account)

For the year ended 31 March 2021

Scottish company number: SC356717

	Note	2021 Unrestricted General £	2021 Unrestricted Designated £	2021 Restricted £	2021 Total £	2020 Total £
INCOME						
Donations and legacies	3	593,529	9,227	357,437	960,193	867,603
Trading activities	4	1,134	-	-	1,134	3,980
Investment income	5	201	-	-	201	11,331
<i>Income from charitable activities:</i>	6					
Ongoing charitable activities		-	2,815	18,460	21,275	35,327
Total income		594,864	12,042	375,897	982,803	918,241
EXPENDITURE						
Cost of raising funds	7	(200,721)	-	-	(200,721)	(302,877)
<i>Cost of charitable activities:</i>						
Ongoing charitable activities	7	(171,793)	(26,847)	(417,076)	(615,716)	(778,324)
Total expenditure excluding pension scheme adjustments		(372,514)	(26,847)	(417,076)	(816,437)	(1,081,201)
Net (expenditure)/income before pension scheme adjustments and investment property gains		222,350	(14,805)	(41,179)	166,366	(162,960)
Pension scheme adjustments – remeasurement gains/(losses)	13	(1,280)	-	-	(1,280)	1,121
Net realised gain on investment property		-	-	-	-	17,304
Net (expenditure)/income & net movement in funds		221,070	(14,805)	(41,179)	165,086	(144,535)
Funds brought forward	15	44,666	117,091	67,313	229,070	373,605
Funds carried forward	15	265,736	102,286	26,134	394,156	229,070

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 25 to 37 form part of these financial statements

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

BALANCE SHEET

As at 31 March 2021

Scottish company number: SC356717

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	<u>27,383</u>	<u>49,363</u>
Current assets			
Stock		5,569	6,416
Debtors	11	45,168	60,611
Cash at bank and in hand		<u>565,131</u>	<u>245,743</u>
		615,868	312,770
Creditors: amounts falling due within one year	12	<u>(155,610)</u>	<u>(76,650)</u>
Net current assets		<u>460,258</u>	<u>236,120</u>
Total assets less current liabilities		487,641	285,483
Creditors: amounts falling due after more than one year:	12	(23,485)	(26,413)
Property dilapidation provision		(70,000)	(30,000)
		<u>394,156</u>	<u>229,070</u>
Net assets		<u>394,156</u>	<u>229,070</u>
The funds of the charity:			
Restricted funds	15	26,134	67,313
Unrestricted funds			
General	15	265,736	44,666
Designated	15	<u>102,286</u>	<u>117,091</u>
		<u>394,156</u>	<u>229,070</u>

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 6th September 2021.



Stuart Macintyre, Chair



Jamie Blackport, Trustee

The notes on pages 25 to 37 form part of these financial statements.

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

STATEMENT OF CASH FLOWS

Scottish company number: SC356717

For the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	322,412	(172,198)
Cash flows from investing activities:		
Rent received	-	10,305
Bank interest received	201	1,026
Payments to acquire tangible assets	(5,940)	(1,311)
Receipts from disposal of tangible assets	2,714	142,624
Net cash flow used in investment activities	<u>(3,024)</u>	<u>152,644</u>
Change in cash and cash equivalents in the year	319,388	(19,554)
Cash and cash equivalents at the beginning of the year	245,743	265,297
Cash and cash equivalents at the end of the year	<u>565,131</u>	<u>245,743</u>

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

	2021	2020
	£	£
Net income/(expenditure) for the year	166,366	(145,656)
Adjustments for:		
Depreciation during year	29,316	13,254
Gift in Kind donations of fixed assets	(1,396)	(4,815)
(Gain)/loss on disposal of investment property	-	(17,304)
(Gain)/loss on disposal of tangible assets	(2,715)	(320)
Remeasurement gains on defined benefit pension scheme deficit	(1,280)	1,121
Rent received	-	(10,305)
Bank interest received	(201)	(1,026)
(Increase) in stock	847	(1,474)
Decrease/(increase) in debtors	15,443	(6,976)
(Decrease)/increase in creditors	116,032	1,303
Net cash (used in)/provided by operating activities	<u>322,412</u>	<u>(172,198)</u>

Analysis of Changes in Net Debt	2020	Cash flows	2021
	£		£
Cash and cash equivalents	245,743	319,388	565,131

DOWN'S SYNDROME SCOTLAND 2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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 2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (continued)

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 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 Stock

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

1.7 Debtors

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

1.8 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.

1.9 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.

1.10 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
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

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

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Scottish Government Grants	200,000	130,000	330,000	330,000
Scottish Government COVID-19 Grants	77,000	128,947	205,947	
Other grants and trusts	110,413	92,740	203,153	178,052
Community fundraising and events	111,024	-	111,024	237,193
Individual and corporate donations	88,102	2,000	90,102	86,673
Legacies	-	-	-	6,250
Branch fundraising activities	5,478	3,750	9,228	18,994
Membership subscriptions	10,739	-	10,739	10,441
	<u>602,756</u>	<u>357,437</u>	<u>960,193</u>	<u>867,603</u>

Income from donations and legacies in 2020 was £867,603 of which £492,333 was unrestricted and £375,270 was restricted.

4. Trading activities

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Christmas card sales and other merchandise	1,134	-	1,134	3,980

Income from trading activities in 2020 of £3,980 was all unrestricted.

5. Investment income

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Rent receivable	-	-	-	10,305
Bank interest	201	-	201	1,026
	<u>201</u>	<u>-</u>	<u>201</u>	<u>11,331</u>

Income from investments in 2020 of £11,331 was all unrestricted.

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Income from charitable activities

	2021 Unrestricted	2021 Restricted	2021 Total	2020 Total
	£	£	£	£
Training, consultations and ABC sessions	-	18,460	18,460	24,682
Caravan and other income	-	-	-	7,091
Branch activities	2,815	-	2,815	3,554
Ongoing charitable activities	2,815	18,460	21,275	35,327

Income from charitable activities in 2020 was £35,327 of which £10,645 was unrestricted and £24,682 was restricted.

7. Analysis of total expenditure

	Direct costs	Support costs	Governance costs	2021 Total	2020 Total
	£	£	£	£	£
Cost of raising funds	113,479	79,523	7,719	200,721	302,877
Cost of charitable activities					
<i>Ongoing charitable activities:</i>					
Supporting families and professionals	157,221	114,132	11,078	282,431	277,004
Raising awareness and influencing policy	44,738	32,013	3,107	79,858	178,808
Developing communication skills	96,670	71,308	6,922	174,900	207,271
Supporting adults with Ds	41,073	29,705	2,883	73,661	87,703
Branch activities	4,866	-	-	4,866	27,540
	344,568	247,158	23,990	615,716	778,324
	458,047	326,681	31,709	816,437	1,081,201

Expenditure on raising funds of £200,721 in 2021 (2020: £302,877) was all unrestricted. Expenditure on charitable activities in total was £615,716 (2020: £778,324) of which £213,350 (2020: £389,449) was unrestricted and £402,366 (2020: £388,875) 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:

	2021	2020
	£	£
Head office staff and related costs	127,527	133,975
Property	117,975	106,219
IT and communications	31,886	26,289
Office administration	4,594	10,488
Professional fees	14,645	16,157
Fixed assets depreciation and gains/losses on disposal	29,317	12,934
Interest expense (re pension deficit)	736	496
	326,680	306,558

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NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Governance costs

	2021	2020
	£	£
Senior management	25,475	29,993
Audit fee	6,120	6,346
Board meetings	114	1,015
Directors' expenses	-	198
	<u>31,709</u>	<u>37,552</u>

9. Staff costs

	2021	2020
	£	£
Wages and salaries	517,301	617,371
Social security costs	33,155	41,253
Pensions	17,813	22,784
	<u>568,269</u>	<u>681,408</u>

During the year, the average head count was 23.4 equating to 16.7 full time equivalent (2020: 31.4 average head count, 21.5 full time equivalent).

There were no employees who received employee benefits of more than £60,000 (2020: nil). The total amount of employee benefits remunerated to key management personnel for the year was £195,592 (2020: £215,671). The charity considers that its key management personnel are the members of the Senior Management Team and the Trustees.

Included within wages and salary costs are payments totalling £6,752 made to staff in connection with cessation of employment.

None of the Trustees received any remuneration. During the year, no Trustee received any payment in respect of reimbursement of travel expenses. In the previous year (2020), £198 was paid to one Trustee in respect of reimbursement of travel expenses.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10. Fixed assets

Tangible fixed assets

	Fixtures and fittings	Tenants improvements	Office Equipment	2021 Total
	£	£	£	£
Cost				
As at 1 April 2020	13,642	29,626	92,103	135,371
Additions	-	-	7,336	7,336
Disposals	-	-	(29,935)	(29,935)
As at 31 March 2021	<u>13,642</u>	<u>29,626</u>	<u>69,504</u>	<u>112,772</u>
Depreciation				
As at 1 April 2020	5,455	11,852	68,701	86,008
Charge for the year	1,367	17,774	10,175	29,316
Disposals	-	-	(29,935)	(29,935)
As at 31 March 2021	<u>6,822</u>	<u>29,626</u>	<u>48,941</u>	<u>85,389</u>
Net book value as at 31 March 2021	<u>6,820</u>	<u>-</u>	<u>20,563</u>	<u>27,383</u>
Net book value as at 31 March 2020	<u>8,187</u>	<u>17,774</u>	<u>23,402</u>	<u>49,363</u>

11. Debtors

	2021 £	2020 £
Sundry debtors	32,288	27,837
Prepayments	12,880	32,774
	<u>45,168</u>	<u>60,611</u>

12. Creditors

Amounts falling due within one year:

	2021 £	2020 £
Sundry creditors	24,439	30,942
Accruals	47,973	40,908
Multi-employer pension scheme liability	4,944	4,800
Deferred income	78,254	-
	<u>155,610</u>	<u>76,650</u>

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

	2021 £	2020 £
As at 1 April 2020	-	-
Add: Scottish Government grants received in advance, for financial year 2021/22	78,254	-
As at 31 March 2021	<u>78,254</u>	<u>-</u>

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

Creditors

Amounts falling due after more than one year:

	2021 £	2020 £
Multi-employer pension scheme liability	<u>23,485</u>	<u>26,413</u>
	<u>23,485</u>	<u>26,413</u>

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 (2020: 3%), matched by employer contributions of 4% of pensionable salaries. Employer pension contributions payable in the year were £17,813 (2020: £22,784). The amount included within creditors at the year-end is £3,341 (2020: £3,423).

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)

The contributions to 30 September 2027 are in respect of those employers that have agreed concessions (both past and present) with the Trustee.

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 to the scheme as follows:

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NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Pension commitments (continued)

From 1 April 2016 to 31 October 2029:	£1,323,116 per annum (payable monthly and increasing by 3% each on 1 April)
From 1 April 2016 to 30 September 2031:	£292,376 per annum (payable monthly and increasing by 3% each on 1 April)

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.

Present values of liability

	31 March 2021 £	31 March 2020 £	31 March 2019 £
Present value of liability	<u>28,429</u>	<u>31,213</u>	<u>36,498</u>

Reconciliation of opening and closing liability

	2021 £	2020 £
Liability at start of year	31,213	36,498
Unwinding of the discount factor (interest expense)	736	496
Deficit contribution paid	(4,800)	(4,660)
Re-measurements - impact of any change in assumptions	1,280	(1,121)
Re-measurements – amendments to the contribution schedule	-	-
Liability at end of year	<u>28,429</u>	<u>31,213</u>

Income and expenditure impact

	2020 £	2019 £
Interest expense	736	496
Re-measurements - impact of any change in assumptions	1,280	(1,121)
Re-measurements – amendments to the contribution schedule	-	-
Net (gain)/cost	<u>2,016</u>	<u>(625)</u>

Assumptions

	2021 % per annum	2020 % per annum	2019 % per annum
Rate of discount	<u>0.86</u>	<u>2.57</u>	1.46

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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

14. Financial commitments

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

	2021	2020
	£	£
Within one year	38,342	39,473
In the second to fifth years inclusive	5,161	43,504
	43,503	82,977

**DOWN'S SYNDROME SCOTLAND
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NOTES TO THE FINANCIAL STATEMENTS (continued)

15. Movement on funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Other recognised gains/(losses) £	Transfers during year £	Balance at 31 March 2021 £
Restricted funds						
Family Support Service	38,472	284,819	(302,843)	-	-	20,448
Communication skills Commissioners	23,155	91,078	(114,233)	-	-	-
Policy	5,686	-	-	-	-	5,686
	-					
Total restricted	67,313	375,897	(417,076)	-	-	26,134
Unrestricted funds						
General	44,666	594,864	(394,494)	(1,280)	21,980	265,736
<i>Designated:</i>						
Tangible assets	49,363	-	-	-	(21,980)	27,383
Branches	67,728	12,042	(4,867)	-	-	74,903
Total designated	117,091	12,042	(4,867)	-	(21,980)	102,286
Total unrestricted	161,757	606,906	(399,361)	(1,280)	-	368,022
TOTAL FUNDS	229,070	982,803	(816,437)	(1,280)	-	394,156

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. Movement on funds (continued)

	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 Commissioners	15,050	147,653	(139,548)	-	-	23,155
Policy	5,686	-	-	-	-	5,686
	-	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

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

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, Foundation Scotland, Alexander Moncur Charitable Trust as well as charges for specialist training and consultations.

Communication skills (ABC) – this core service received restricted funding from the Hugh Fraser Foundation, Children's Aid Scotland, Mugdock Children's Trust 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.

Purpose of designated funds:

Tangible assets – represents unrestricted reserves invested in tangible assets.

Branches - Funds held on behalf of the nine branches.

**DOWN'S SYNDROME SCOTLAND
2020-21 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

16. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Long term liabilities £	Pension scheme liability £	As at 31 March 2021 £
Restricted funds	-	26,134	-	-	26,134
Unrestricted general funds	-	364,165	(70,000)	(28,429)	265,736
Unrestricted designated funds	27,383	74,903	-	-	102,286
	<u>27,383</u>	<u>465,202</u>	<u>(70,000)</u>	<u>(28,429)</u>	<u>394,156</u>

	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>

17. Related party transactions

During the financial year, there were no related party transactions. In the previous year (2020) the charity paid £15,925 for social media and marketing services to Totalize Media Ltd, a company of which a Trustee, Alan Cunningham, is a director.