



DOWN'S SYNDROME SCOTLAND

Trustees' Report and Financial Statements

For the year ended 31 March 2022

Scottish Charity Number SC011012

Scottish Company Number SC356717

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

CHARITY INFORMATION

Trustees	Stuart Macintyre Patricia McClure Sharon Bandeen James Batchelor Jamie Blackport Alan Cunningham Aidan McEvoy Stuart McCusker Theresa McDaid Lucy Pearson Andrea Tonner Rob Molan	Chairperson Vice Chairperson Retired 27 November 2021 Retired 27 November 2021 Appointed 06 September 2021 Retired 12 August 2022 Appointed 06 September 2021 Appointed 06 September 2021
Company Secretary	Laura Wright	
Senior Management Team	Eddie McConnell Rory Gaffney Jo Hughes Laura Wright	Chief Executive Head of Business Development (until 25 February 2022) Head of Service Development Finance and Resources Manager
Charity registration number	SC011012	
Company registration number	SC356717	
Website	www.dsscotland.org.uk	
Registered Office	5/2 Stock Exchange Court 77 Nelson Mandela Place Glasgow G2 1QY	
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

Sometimes it is helpful to pause from focussing on the path ahead and to turn round and realise how far we have already come. The Annual Report of Down's Syndrome Scotland for the year to 31st March 2022 should be read in detail to appreciate the many outstanding achievements of the charity against what has continued to be a very challenging backdrop.

In this introduction I will not diminish the impact of all that is reported by seeking to summarise but would instead encourage you to gain energy and inspiration from everything that is described below. I would however like to highlight a number of things which have particularly occupied the attention of your Board of Trustees over the last year.

Strategy: During the year we reviewed and redefined our strategic objectives and from these a new strategic framework was evolved. This debate was then interwoven into our budget planning for 2022-2023 allowing the latter to be concluded with a high level of purpose and focus.

Finance: Having replenished our reserves in 2020-21 and being very mindful of the many pandemic related challenges still to be faced, now without the exceptional levels of support provided by government and other major funders in the prior year, we had prudently set a balanced budget for 2021-22. This assumed reductions in income and expenditure of 25% and 14% respectively. We were right to have done this. However, in the end some unexpected gestures of generosity allowed us to exceed our income budget by almost 15%. In addition, our expenses came in at 6% under budget. The result is that we had net income for the year of £153,000 and our overall reserves position has now been strengthened further, giving us the confidence and resilience to plan a sustainable future.

There is, however, no relaxing of our ambition. A huge amount of unmet need faces us and we are currently embarking on a detailed review of our fundraising activities in an effort to accelerate our meeting of that need.

During the year we took the important decision to exercise an opportunity to exit the lease of our offices in Edinburgh. Having that fixed resource and fixed cost was increasingly unmatched with our method of operating, the location of many of our staff and of little practical benefit to the overwhelming majority of our members. Equally importantly, the concept of "Head Office" was one with which we had become increasingly uncomfortable. The substantial savings achieved by not having a fixed office are being fully deployed in the expansion of our front line services.

Branches: During the year the Board met with our Branch Chairs on two occasions. Uplifting events which bring out the heart and soul of the charity. It is particularly pleasing to report the establishment of a new branch in Oban, bringing the total number of branches to 10.

There are many to be recognised in all that has been accomplished. At the top of the list are our dedicated staff team, so ably led by Chief Executive, Eddie McConnell. They have continued to step up and step forward, adapting their ways of working in service of our community and deploying their talents with dedication and sensitivity; so often going the extra mile. We owe them a great debt. Our tireless stalwarts in the branches, volunteering their time and their concern. Our many funders, whose confidence in us we hope is reciprocated in the substance of this report. My fellow trustees who discharge their governance and stewardship responsibilities with conscientious commitment. Particular thanks are due to two trustees who retired this last year – Theresa McDaid and Stuart McCusker. Their vibrant contributions will be very much missed. The Board has however benefitted greatly from the appointment of three new trustees –

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Rob Molan, Lucy Pearson and Andrea Tonner. Their rich and diverse experiences are already being greatly appreciated.

We enter our 40th Anniversary year in fine shape but with a heightened sense of obligation to those we exist to serve. The imbalance in their lives between what they offer, and have the potential to offer, and what our society values and prioritises is too great to ignore. That is our mission and focus!

A handwritten signature in black ink, appearing to read 'Stuart Macintyre', written in a cursive style.

**Stuart Macintyre
Chair**

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TRUSTEES' REPORT

For the year ended 31 March 2022

The Trustees, who are also Directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2022.

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 undertakes 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, includes and values 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 have taken the opportunity to review our strategic objectives and we have assembled a new Strategic Framework which was approved by the Board of Trustees in December 2021. Our key strategic objectives are summarised below:

- **Support for Families:** Families are at the heart of our work. We will support the needs of the whole family - parents and carers, siblings and family members with Down's syndrome.
- **People of Potential:** Every individual with Down's syndrome is a person of immense potential. We will facilitate their personal development and champion their value and worth.
- **Policy and Research:** Advancing the inclusion of all people with Down's syndrome demands both system and society change. We will seek to influence policy and research that facilitates this change.
- **Awareness Raising:** We believe in people with Down's syndrome – they have so much to teach us. We will raise awareness about their potential and we will challenge out-dated negative perceptions.

In addition to these core strategic objectives, our new Strategic Framework has identified four programmes for change:

- **Better Health:** We have known that there is a pressing need to address health inequalities and improve health outcomes for people with Down's syndrome across Scotland. That need has become even more acute as our community was disproportionately impacted by the COVID-19 pandemic.
- **Greater Employment Opportunities:** People with Down's syndrome have an immense range of qualities and skills. And yet, less than 7% of people with learning disabilities are in paid work. We know that lots of people with Down's syndrome who want to work, don't have a paid job.
- **Improved Transition Planning:** People with Down's syndrome and their families experience many key transition moments in the course of their lives. Leaving school and starting your young adult life can be a challenge for everyone but for people with Down's syndrome this key transition step is often fraught with additional hurdles and difficulties.
- **Living Well in the Community:** People with Down's syndrome tell us they want to be active members of their communities, they want to be visible, valued and included. When we ask adults with Down's syndrome what would make their lives even better, they tell us they want to build friendships and have more opportunities to socialise.

Underpinning all of this work are two foundation principles articulated by the people we support:

- **My Human Rights:** "Like everyone else in society, I have human rights too. I just want that to be respected and understood. I want people to see me first, a human being who just happens to have an extra chromosome."
- **Equal and Included:** "I rarely feel equal and only occasionally do I feel included. I want to contribute my ideas and my thoughts. I am not less than everyone else just because I have Down's syndrome. I want the prejudice and discrimination to stop."

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 of professionals
- Supporting the development of communication skills in children and young people
- Supporting adults with Down's syndrome to live a full life

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- Raising awareness, challenging perceptions and influencing national policy
- Establishing a vibrant community through our branch network
- Raising funds to support our objectives

2. ACHIEVEMENTS AND PERFORMANCE

In the 12 months to the 31st March 2022, we continued to navigate our way through the disproportionate impact of the pandemic on our community. A focus on shielding and keeping our members safe in the previous year was added to with a new focus on accessing vaccinations and ensuring our community was well informed and supported to receive the vaccine and subsequent boosters. Our services and operations continued to be delivered largely online and demand for support and advice remained at the high levels recorded during the acute phase of the pandemic.

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

2.1 Supporting families and working with professionals

Our Family Support Team continued to focus on providing timely information, advice and support for families and people living with Down's syndrome in Scotland through the ever-changing circumstances of the ongoing pandemic and associated changes in restrictions. Services and support continued to be delivered remotely during this period and our main aim over the last 12 months was twofold: to ensure that families and parent carers had access to the right information and guidance to feel supported as they navigated their way through the pandemic; and that individuals living with Down's syndrome who were at the highest risk from COVID had access to vaccines and antiviral treatments and appropriate services and support that they needed.

During the pandemic, the switch to digital delivery enabled us to widen our reach and engage with more families across Scotland. While the easing of restrictions was welcomed by many, it caused anxiety and worry for others as people with Down's syndrome continued to be at the highest risk of death and hospitalisation should they catch the virus.

An example of our successful transformation to digital is our online members-only platform, Hub 21. We experienced further growth in membership of the Hub and now have **549** family carers using the platform to read and receive news posts, keep up to date on current guidelines, access resources and information, and book onto events and workshops. Hub21 members also use the platform to connect with other members through the discussion forum to share experiences, gain opinions and discuss challenges as well as make direct contact with each other and locate other families in their local area.

During the year, the Family Support team responded to **996** enquiries from families and carers.

The pandemic continues to affect our community and despite a slight reduction in general enquiries, complex cases have risen by **28%** from the previous year. Complex cases accounted for 20% of our enquiries with a total of 569 hours of intensive support provided; an increase of 6% in hours of support compared to the previous year. Complex enquiries continued to be related to Covid-19 with families seeking support with accessing vaccinations and boosters, help with clarifying eligibility for vaccines and testing and supporting families with understanding the changes in guidelines. A

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considerable number of our families, carers and individuals with Down's syndrome are experiencing a decline in their mental health and wellbeing and associated trauma from the pandemic.

Amidst the ongoing pandemic, families still needed support to navigate lots of other challenges in life. The team supported 24 families going through pre-natal screening and testing and managed 43 enquiries for support related to a new baby. These families have at times needed intensive support due to not having local community social groups to visit, meet other new families and gain peer support. The team have supported families to connect digitally with other parents to seek support and gain an insight from another parent's perspective.

"I cannot thank Down's Syndrome Scotland enough for the support they have given to our family over the last 12 months and more. Our Son Liam has just turned 17 so has had the challenges of the change from DLA to PIP and the transition planning for leaving school in the summer of 2022 as well as the isolation of the Pandemic and home schooling. This period for us as a family has been very challenging - dealing with applications for PIP, ILF support (Independent Living Funding) and SDS (Self Directed Support) to enable the best outcomes for Liam as he prepares to enter the wider community and the challenges this brings for him and for us. DSS have supported us fully through each of these challenges with help and advice which has been invaluable to us as each of these situations have been quite stressful and having that independent but experienced support behind us has been very reassuring. I am not sure how we would have got through this period without that support."

The team continued to support professionals, responding to requests from **304** professionals and delivering **78** online education training courses and **28** online teaching sessions to health and midwifery staff. A highlight was hosting a masterclass for NES (NHS Education for Scotland) in which our staff member with Down's syndrome, Cher Collins, shared her lived experiences. The session was attended by over **400** health professionals and a recording of the session was made available to staff across all NHS services in Scotland.

"This is one of the best webinars I have attended in many years - so informative and enjoyable. Thank you!"

"I have just finished listening to the masterclass. I thought it was excellent. The best I've attended. It was perfect balance to get the view of a professional, a person with lived experience and a parent. Absolutely brilliant. Thank you all."

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

Our ABC programme (Achieving Better Communication) continued to deliver sessions across Scotland including Island communities for babies, children, teens, and young adults, via 'live' online sessions which are accessed from either home, nursery, or school, or via pre-recorded ABC Anytime sessions.

During the year the team delivered a total of **1,467** sessions to a total of **134** participants.

We welcomed new families to the programme this year in direct response to advertising availability in specific age/stage session to our membership.

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Our First Steps programme for ages 0-3 was attended by **12** babies; 11 from home and 1 from nursery. The Main Programme for 3-18 year olds was accessed by **113** children and young people; 63 from home, 41 from school and 9 from nursery.

We have seen a growth in the number of schools participating in the ABC programme with **16%** of children who previously participated in sessions from home now participating from school.

There has been a **58%** increase in families accessing ABC via our ABC Anytime programme over the 12 months to 31st March 2022. Our ABC Anytime programme has greatly evolved in the last year with many families choosing this format over 'live' online sessions due to the flexibility it provides them.

We continued to deliver free weekly signed singing sessions through Choir 21 for ages 10+ and delivered **27** Choir 21 sessions which have been attended by **344** individuals with Down's syndrome along with other family members and carers from across Scotland.

The team delivered **10** Makaton sign sharing workshops for **41** families and carers to learn key signs to enhance their communication support for the person they support.

4 blocks of Makaton for Babies were also delivered for a total of **28** parents of new babies born with Down's syndrome to enable them to learn how to provide early communication support as well as having the opportunity to meet other new parents.

The team delivered **11** workshops to **21** educational professionals in nurseries and schools to support them to better support communication development of individuals with Down's syndrome in their setting.

We introduced two new online developments to the ABC programme in the past year with the aim of creating greater awareness of the benefits of the programme and to entice greater interest from families to join. Firstly, we introduced **Monday Makaton signed stories and songs** videos, which are shared on social media every Monday morning. These short, signed stories and songs relate to ABC topics currently being covered on the programme. We also created a **DSS Song & Story corner** in Hub21 for members of the platform to access these videos, to learn more about ABC and to give them ideas to use at home with their child to support their communication development. Both developments have been very well received.

The ABC programme has expanded in the past year with the introduction of our Next Steps sessions for young adults aged 18-25. These sessions evolved from parents seeking further provision for their child's communication development after they left school and was a direct response to feedback from families involved in the programme, seeking post-school literacy and communication support.

The team has piloted the Next Steps sessions over the past 12 months with **9** young adults who have provided valuable feedback for the further development of this new service.

"I was fearing that ABC was one of the many things that would finish when Georgie left school so am delighted that there's a continuation."

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2.3 Supporting adults with Down's syndrome

FriendZ Space and TeenZ Space, our social online programmes, continued to successfully deliver a choice of social activities for our life members aged 13+ over the last 12 months.

FriendZ Space for our life members aged 18+ offers an average of **3** sessions per week, and the team delivered **235** sessions to a core group of **62** participants who attended a variety of sessions on **1,170** occasions throughout the last 12 months. With a focus on tackling loneliness and improving mental health, these 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 and information and development sessions held included learning about what community means and enhancing social skills. FriendZ Space continues to receive excellent feedback from participants and family members which gives us encouragement that we are meeting their needs.

"Last night we all enjoyed the check in (session) and it's nice to meet new friends get to know each other and have a laugh. Thank you for your hard work so thanks again"

We actively involve our life members (adults with Down's syndrome) in the ongoing planning and delivery of FriendZ Space.

We celebrated TeenZ Space's first birthday in January of this year – an event marked by spontaneous speeches, shout-outs and freestyle dancing. Staff continue to listen to feedback from the young people and host events that reflect their interests and passions. We have collectively celebrated remarkable achievements, birthday milestones and special moments.

TeenZ Space has held **293** social online sessions from pizza nights to party nights, photography to staying safe online, bingo to karaoke, whatever the topic the theme is always fun and friendships. A core group of **44** teenagers have joined these sessions on **1331** occasions in the last 12 months. The programme continues to be very much led by the young people themselves and this is reflected in the ever-evolving timetable of events.

Our staff member with Down's syndrome, Cher Collins, co-hosts these sessions and continues to take on more responsibility in the planning and delivery of sessions.

TeenZ also supports young people in learning to understand and manage their own emotions and navigate the social roadmaps of life, and we often introduce sessions based on current needs or experiences the participants share with us. Due to the climate of the last two years young people have been using digital platforms to communicate with each other more than ever. This at times has created challenges for them around misunderstandings of expectations, awareness of acceptable approaches, social boundaries etc. Sessions about online safety are included in the programme and welcomed by participants and their families and carers.

"Thank you so much for yesterday's online safety session. It is so often more meaningful when such advice comes from outside the immediate circle of family/carers and you made everything so clear and made sure everyone was included."

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2.4 Raising awareness and influencing national policy

In 2021/22, we continued to be vocal about the impact of the pandemic on our community and a significant element of our awareness raising work was focused on those responsible for leading the implementation of the vaccination programme. It was vital that those responsible for local programmes of vaccination understood the specific needs of people with Down's syndrome and that our members were prioritised for early access to the vaccine and subsequent booster opportunities. A significant aspect of this work involved the identification of people with Down's syndrome who had not been picked on local datasets. With consent, we provided details to local health boards and Public Health Scotland to ensure, as best we could, no one in our community was left behind.

Beyond this rightful focus on vaccination and pandemic recovery, our policy work in the 12 months to 31st March 2022 included a significant number of national developments that demanded our input and response on behalf of everyone living with Down's syndrome, including their families and carers:

- The early implementation of the Scottish Government/COSLA Joint Plan for Learning Disability and Autism (Towards Transformation).
- The national consultation of the proposals to establish a National Care Service as part of a national improvement programme for social care in Scotland.
- The publication of the Down Syndrome Bill in England and Wales
- The commitment in party manifestos (ahead of the May 21 Scottish Parliamentary Elections) to bring forward proposals to establish a Learning Disability Commissioner role in Scotland.
- The subsequent commitment and publication by the Scottish Government of a Learning Disability, Autism and Neurodiversity Bill with its commitment to establish a Commissioner role covering those same areas.
- The ongoing review of the Scottish mental health laws in Scotland and the significant implications for people with learning disabilities who continue to press for a dissociation from the term 'mental disorder'.

In promoting greater understanding and awareness of the potential and value of people with Down's syndrome living in Scotland, we continued to partner with others who share our ambition and values for everyone living with Down's syndrome. We have been active participants in the Scottish Government's Learning Disability Portfolio Group facilitated by Inspiring Scotland and involving eight individual charities who share knowledge and expertise to better the provision for people with learning disabilities in Scotland. In addition, we have established a close collaboration with SCLD (the Scottish Commission for People with Learning Disabilities) and with PAMIS (the charity working for people with profound and complex needs; Promoting a More Inclusive Scotland).

Two particular collaborations and partnerships that sought jointly to challenge perceptions and raise greater awareness of the potential of people with Down's syndrome included, were formed in 2021/22:

- Our partnership with the award-winning 'I Am Me' charity and the campaigning charity 'Wouldn't Change A Thing', to produce an animated lesson for children and young people of primary school age.
- Our joint involvement with PAMIS and SCLD and with the Scottish Learning Disability Observatory at the University of Glasgow, to establish the 'This Is Me' joint project to shine a light on the unacceptable health outcomes for people with learning disabilities (including people with Down's syndrome) living in Scotland today.

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In March 2022, we held our most successful Down's Syndrome Awareness Week ever in terms of online engagement and the visible participation by our members including many individuals with Down's syndrome. Although the level of awareness raising reached new heights, it was not matched by our fundraising efforts in Awareness Week and we saw a drop in fundraised income which is attributed, in part, to the crisis in Ukraine and the emergency Appeal Campaigns which launched in March 2022.

We continue to keep in close contact with Scottish Parliamentary affairs including the work of the Cross Party Group on Learning Disability and the Cross Party Group on Disability.

At a UK and International level, we maintained close links with the Downs Syndrome Association and with Down Syndrome International (DSI). Our Scotland Ambassador to DSI (Stuart Campbell) was supported to take part in an international study led by the International Disability Alliance (IDA) on accessible research and improving online surveys for people with learning disabilities. We contributed to the November 2021 meeting of the Down's Syndrome Medical Interest Group (DSMIG) where we showcased a short film offering the views of young people with Down's syndrome on the pandemic and its impact. As part of our commitment to promoting a Down's Syndrome IN Scotland approach, we maintain a close dialogue with the campaigning charities Wouldn't Change a Thing and Don't Screen Us Out.

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.

The reach of our channels has grown significantly during this period. On Facebook we now have a following of **11,432** and on Twitter we have **3,848** 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 **742** followers on Instagram and **544** on LinkedIn.

2.5 Establishing a vibrant community through our branch network

Members of DSS have the opportunity to become involved with their local branch. We now have ten branches with the very welcome formation of a new Branch in January 2022 in the Oban area:

- Aberdeen City and Shire (Branch Chair: Heather Wadih)
- Angus (Branch Chair: Jacqueline Watson)
- Ayrshire (Branch Chair: Clare Hume)
- Central Scotland (Branch Chair: Irene Barr)
- Dumfries and Galloway (Branch Chair: Ann Butler)
- Edinburgh and Lothians (Branch Chair: Margaret Russell)
- Highlands and Islands (Branch Chair: Lisa Douglas)
- Tayside and Fife (Branch Chair: Katrina Blair)
- West of Scotland (Branch Chair: Morna Lawson)
- Oban Area & Isles (Branch Chair: Arlene McLeod)

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

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branch committees are made up of volunteers who freely give of their time to support their local community and raise funds. Our ten branches are the foundation blocks on which the charity stands.

The Branch Chairs meet regularly with our Chief Executive and in the last year we have introduced informal get togethers between the Branch Chairs and the Trustees of Down's Syndrome Scotland. These joint meetings have been well received by all those involved.

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. Nearly half 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 2021-22, 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 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 and in 2021/22 they have raised (for Scotland) in excess of £20,000 and are on target to reach £30,000, early in 2022/23.

In the past year, we took the opportunity to strengthen the fundraising team with the appointment of a full-time Fundraising Manager and recruitment is underway for additional fundraising roles that will position us well to raise funds for the charity in excess of the targets set and agreed with the Board. In this same period, we have reduced the cost of fundraising (as a % of total costs) to the charity to 14% from 25% in the previous year.

We continue to be appreciative of the funding we secure from a wide range of Trusts and Foundations who have supported us over many years. The full list can be seen on page 16.

3. PLANS FOR 2022-23

Our plans for 2022/23 will be driven by the charity's newly approved Strategic Framework covering the three-year period from 2022 to 2025 and our plans to celebrate our 40th Anniversary in the coming 12 months.

In year 1 (2022/23), we will strengthen further our core work in supporting families and helping people with Down's syndrome reach their fullest potential. As part of this core work, we will continue our efforts to raise awareness and advance the inclusion of people with Down's syndrome in all aspects of Scottish life. Our Family Support Service will provide support to more families and reach more professionals and our ABC Programme will expand to provide more opportunities for people with Down's syndrome including, for the first time, adults to improve and develop their communication skills. Our Adult Programme will create an active programme of life member engagement and will be supported by expanded online opportunities in our FriendZ Space and TeenZ Space programmes.

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In addition, we will implement four programmes for change that address key areas identified by people with Down's syndrome and their families as critical in supporting them to achieve their fullest potentials. These four programmes will focus on creating greater employment opportunities; improving health outcomes (including mental health and wellbeing); transforming key transition moments with improved planning; and creating opportunities for people with Down's syndrome to live well in their local community.

2022 marks the 40th anniversary of the formation of Down's Syndrome Scotland (originally the Scottish Down's Syndrome Association) and plans are underway to celebrate that anniversary while advancing the ambitions of the new Strategic Framework. It will be an important year in which to acknowledge all of those who have played a part in the growth and development of the charity over the last 40 years while highlighting the work that still needs to happen to ensure that everyone living with Down's syndrome is given every opportunity to feel more equal and more valued. We will partner with others who share our ambition to create joint campaigns and projects that advance this cause.

A critical aspect of our work in the year ahead will be our continuing involvement with the Scottish Government's Learning Disability Team and the implementation of the *Towards Transformation Plan* and development of the *Learning Disability, Autism and Neurodiversity Bill* and the associated plans to create a Commissioner role in Scotland.

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.

The key potential risk areas highlighted in the Strategic Risk Register are listed here along with the principal control/mitigation measures:

- *Drop in fundraised income*
(Summary of controls: secure increased flexibility and support from current funders, implement digital fundraising channels, recruit new Fundraising Manager, promote DS Awareness Week and 40th Anniversary events and activities)
- *Significant cashflow problems arise and threaten 'going concern' charity status*
(Summary of controls: complete dilapidations negotiation with Landlord and achieve favourable outcome for DSS, control all cost centres and secure all funding commitments up front, ensure any growth in 2022/23 budget does not exceed the 2021/22 surplus)
- *COVID-19 has a disproportionate impact on people with Down's syndrome and their families*
(Summary of controls: develop new online services for members and families, lobby for family carers/adults to be vaccinated at the same time, ensure families understand priority groups and vaccine plans, work with SG and NHS leads on vaccination programme for 12-15 year-olds and 5-11 year-olds and access to antiviral treatments)
- *New service delivery model fails to adapt and evolve as demand continues to increase*
(Summary of controls: secure student placements to support capacity, produce guidance to support local groups in the safe restarting of physical activities, develop a plan to scale up services to keep pace with demand and develop a hybrid model of mixed provision)

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- *The potential of people with Down's syndrome in society fails to be recognised and valued*
(Summary of controls: CEO attends leadership group for the implementation of the Scottish Government's Towards Transformation Plan, DSS is recognised and valued as a critical stakeholder in the development of the Learning Disability, Autism and Neurodiversity Bill, DSS partners with a wide range of organisations promoting human rights and tackling inequality in Scotland, people with Down's syndrome are supported to be visible and heard in key forums leading change for people with learning disabilities in Scotland)
- *Loss of key staff*
(Summary of controls: flexible working arrangements implemented, additional support for senior team put in place, establish and develop a new Leadership Group involving Team Leaders and recruit and appoint key management roles in Fundraising and Policy/Communications)
- *Cyber security arrangements are weak and data protection vulnerability increases*
(Summary of controls: confirm managed security provision with IT provider, update Privacy Policy and implement GDPR and information handling training for all staff, identifying weaknesses and implement additional protection measures, establish a plan to gain Cyber Essentials accreditation and routinely share intelligence on new scams and cyber-attacks.)
- *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, establish DSS Leadership Group as key to driving new operating model)
- *Welfare and wellbeing of staff deteriorates*
(Summary of controls: continue weekly all staff briefings, support working from home arrangements, promote 'family first/ health first' approach, implement additional wellbeing measures for staff, launch of wellbeing app OK+ to all staff, allocate office furniture to staff to boost working from home arrangements, engage staff in future office accommodation options, develop new onboarding arrangements for new staff joining the charity in the new working from home model and plan physical staff get together from time to time)

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.

5. FINANCIAL REVIEW

Income and expenditure

For the year ended 31 March 2022, DSS is reporting net income of £153,786 (2021: £166,366) resulting in an increase in funds of £168,648 (2021: £165,086) after pension deficit remeasurement gains.

Income from fundraising and ongoing charitable activities amounted to £851,912 in the year. Of this, funds raised from community fundraising, events, individual and corporate donations, legacies and membership fees totalled £280,688. The Scottish Government contributed £280,000 for our family support and ABC services as well as core costs and £63,254 of COVID-19 grants. A further £188,138 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 £38,536. The remaining £1,296 was received from merchandise and bank interest.

DOWN'S SYNDROME SCOTLAND 2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

The following charitable trusts, foundations and other grant-giving funders (in alphabetical order) contributed to our income in 2021-22:

A M Pilkington Charitable Trust	Andrew Paton's Charitable Trust
MEB Charitable Trust	Miss Agnes H Hunter's Trust
Miss B W Muirhead Charitable Trust	Miss Isabel Harvey Charitable Trust
Northwood Charitable Trust	Saints & Sinners Club Of Scotland
Scottish Children's Lottery Chance to Succeed	Scottish Government
Scottish Government (CYPEIF and ALEC Funds managed by the Corra Foundation)	
Templeton Goodwill Trust	The Baily Thomas Charitable Fund
The Buttress Trust	The Enzo Londei Charitable Trust
The National Lottery Community Fund Awards for All	The National Lottery Improving Lives Fund

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

Baillie Gifford and Co	Fife Fabrications Ltd
Foresters Friendly Society	KAEFER UK & Ireland
Mirador Analytics	Red Torpedo
Safestore	ShareGift
Technip FMC	Tesco Stores Limited
Thomas Coombs (Accountants)	

Expenditure for the year totalled £698,126. Of this, £598,706 was spent running ongoing services and projects and £99,420 was incurred raising funds. Included in these cost totals are central support costs of £143,544 and governance costs in running the charity of £47,488. Further details of expenditure are available in notes 7 and 8 of the financial statements.

Reserves

As at 31 March 2022, DSS had funds totalling £562,804. Of these, £44,778 are restricted for specific services and projects. Unrestricted funds totalled £518,026, with £39,730 relating to fixed assets and £77,715 held for the nine branches across Scotland. The remaining £400,581 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 2022, total funds (excluding those relating to fixed assets) represented just under seven months total expenditure for 2021-22.

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.

DOWN'S SYNDROME SCOTLAND 2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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.

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

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 Service Development and the 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 each member of the Senior Management Team members as well as cost of living pay awards for all staff. At 31 March 2022, there were 20 members of staff in total (15.3 full time equivalent).

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

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 and signed on its behalf by:



Stuart Macintyre
Chair

5th September 2022



Rob Molan
Trustee

5th September 2022

**DOWN'S SYNDROME SCOTLAND
2021-22 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 2022 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 2022, 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
2021-22 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 18, 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
2021-22 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

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.

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.

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

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

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

28 September 2022

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

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure Account)

For the year ended 31 March 2022

	<i>Note</i>	2022 Unrestricted General £	2022 Unrestricted Designated £	2022 Restricted £	2022 Total £	2021 Total £
INCOME						
Donations and legacies	3	325,901	12,087	474,092	812,080	960,193
Trading activities	4	1,179	-	-	1,179	1,134
Investment income	5	117	-	-	117	201
<i>Income from charitable activities:</i>	6					
Ongoing charitable activities		-	1,970	36,566	38,536	21,275
Total income		327,197	14,057	510,658	851,912	982,803
EXPENDITURE						
Cost of raising funds	7	(99,420)	-	-	(99,420)	(200,721)
<i>Cost of charitable activities:</i>						
Ongoing charitable activities	7	(107,794)	1,102	(492,014)	(598,706)	(615,716)
Total expenditure excluding pension scheme adjustments		(207,214)	1,102	(492,014)	(698,126)	(816,437)
Net (expenditure)/income before pension scheme adjustments and investment property gains		119,983	15,159	18,644	153,786	166,366
Pension scheme adjustments – remeasurement gains/(losses)	13	14,862	-	-	14,862	(1,280)
Net (expenditure)/income & net movement in funds		134,845	15,159	18,644	168,648	165,086
Funds brought forward	15	265,736	102,286	26,134	394,156	229,070
Funds carried forward	15	400,581	117,445	44,778	562,804	394,156

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 26 to 39 form part of these financial statements

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

BALANCE SHEET

Scottish company number: SC356717

As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	<u>39,730</u>	<u>27,383</u>
		39,730	27,383
Current assets			
Stock		3,503	5,569
Debtors	11	28,118	45,168
Cash at bank and in hand		<u>558,862</u>	<u>565,131</u>
		590,483	615,868
Creditors: amounts falling due within one year	12	<u>(35,656)</u>	<u>(155,610)</u>
Net current assets		<u>554,827</u>	<u>460,258</u>
Total assets less current liabilities		594,557	487,641
Creditors: amounts falling due after more than one year:	12	(4,741)	(23,485)
Property dilapidation provision	17	(27,012)	(70,000)
Net assets		<u>562,804</u>	<u>394,156</u>
The funds of the charity:			
Restricted funds	15	44,778	26,134
Unrestricted funds			
General	15	400,581	265,736
Designated	15	<u>117,445</u>	<u>102,286</u>
		<u>562,804</u>	<u>394,156</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 5th September 2022.



Stuart Macintyre, Chair



Rob Molan, Trustee

The notes on pages 26 to 39 form part of these financial statements.

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

STATEMENT OF CASH FLOWS

For the year ended 31 March 2021

	2022	2021
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	7,039	322,412
Cash flows from investing activities:		
Rent received	-	-
Bank interest received	117	201
Payments to acquire tangible assets	(4,560)	(5,940)
Receipts from disposal of tangible assets	(8,865)	2,714
Net cash flow used in investment activities	<u>(13,308)</u>	<u>(3,024)</u>
Change in cash and cash equivalents in the year	(6,269)	319,388
Cash and cash equivalents at the beginning of the year	<u>565,131</u>	<u>245,743</u>
Cash and cash equivalents at the end of the year	<u>558,862</u>	<u>565,131</u>

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

	2022	2021
	£	£
Net (expenditure)/income for the year	153,786	166,366
Adjustments for:		
Depreciation during year	20,304	29,316
Gift in Kind donations of fixed assets	(28,092)	(1,396)
(Gain)/loss on disposal of investment property	-	-
(Gain)/loss on disposal of tangible assets	8,865	(2,715)
Remeasurement gains on defined benefit pension scheme deficit	14,862	(1,280)
Rent received	-	-
Bank interest received	(117)	(201)
(Increase) in stock	2,066	847
Decrease/(increase) in debtors	17,050	15,443
(Decrease)/increase in creditors	(181,685)	116,032
Net cash (used in)/provided by operating activities	<u>7,039</u>	<u>322,413</u>

Analysis of Changes in Net Debt

	2021	Cash flows	2022
	£	£	£
Cash and cash equivalents	<u>565,131</u>	<u>(6,269)</u>	<u>558,862</u>

The notes on pages 26 to 39 form part of these financial statements

**DOWN'S SYNDROME SCOTLAND
2021-22 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 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. The financial statements include the results of the charity's ten 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.

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.

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

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.

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.

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. Income from donations and legacies

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Scottish Government Grants	50,000	295,000	345,000	330,000
COVID-19 Grants	0	63,254	63,254	205,947
Other grants and trusts	7,300	115,838	123,138	203,153
Community fundraising and events	54,166	-	54,166	111,024
Individual and corporate donations	186,949	-	186,949	90,102
Legacies	16,044	-	16,044	-
Branch fundraising activities	12,088	-	12,088	9,228
Membership subscriptions	11,441	-	11,441	10,739
	<u>337,988</u>	<u>474,092</u>	<u>812,080</u>	<u>960,193</u>

Income from donations and legacies in 2021 was £960,193 of which £602,756 was unrestricted and £357,437 was restricted.

4. Trading activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Christmas card sales and other merchandise	1,179	-	1,179	1,134
	<u>1,179</u>	<u>-</u>	<u>1,179</u>	<u>1,134</u>

Income from trading activities in 2021 of £1,134 was all unrestricted.

5. Investment income

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Bank interest	117	-	117	201
	<u>117</u>	<u>-</u>	<u>117</u>	<u>201</u>

Income from investments in 2021 of £201 was all unrestricted.

6. Income from charitable activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Training, consultations and ABC sessions	-	36,566	36,566	18,460
Branch activities	1,970	-	1,970	2,815
Ongoing charitable activities	<u>1,970</u>	<u>36,566</u>	<u>38,536</u>	<u>21,275</u>

Income from charitable activities in 2021 was £21,275 of which £2,815 was unrestricted and £18,460 was restricted.

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. Analysis of total expenditure

	Direct costs £	Support costs £	Governance costs £	2022 Total £	2021 Total £
Cost of raising funds	86,158	9,965	3,297	99,420	200,721
Cost of charitable activities					
<i>Ongoing charitable activities:</i>					
Supporting families and professionals	157,506	66,790	22,095	246,391	282,431
Raising awareness and influencing policy	57,737	8,349	2,762	68,848	79,858
Developing communication skills	102,820	41,743	13,810	158,373	174,900
Supporting adults with Ds	91,628	16,698	5,524	113,850	73,661
Branch activities	<u>11,244</u>	<u>-</u>	<u>-</u>	<u>11,244</u>	<u>4,866</u>
	<u>420,935</u>	<u>133,580</u>	<u>44,191</u>	<u>598,706</u>	<u>615,716</u>
	<u>507,093</u>	<u>143,545</u>	<u>47,488</u>	<u>698,126</u>	<u>816,437</u>

Expenditure on raising funds of £99,420 in 2022 (2021: £200,721) was all unrestricted. Expenditure on charitable activities in total was £598,706 (2021: £615,716) of which £106,692 (2021: £213,350) was unrestricted and £492,014 (2021: £402,366) 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:

	2022 £	2021 £
Head office staff and related costs	79,385	127,527
Property	15,221	117,975
IT and communications	8,968	31,886
Office administration	8,207	4,594
Professional fees	11,236	14,645
Fixed assets depreciation and gains/losses on disposal	20,304	29,317
Interest expense (re pension deficit)	223	736
	<u>143,544</u>	<u>326,680</u>

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Governance costs

	2022	2021
	£	£
Senior management	40,863	25,475
Audit fee	6,600	6,120
Board meetings	-	114
Directors' expenses	25	-
	<u>47,488</u>	<u>31,709</u>

9. Staff costs

	2022	2021
	£	£
Wages and salaries	489,959	517,301
Social security costs	38,748	33,155
Pensions	23,559	17,813
	<u>552,266</u>	<u>568,269</u>

During the year, the average head count was 20.1 equating to 16.3 full time equivalent (2021: 23.4 average head count, 16.7 full time equivalent).

There were no employees who received employee benefits of more than £60,000 (2021: nil). The total amount of employee benefits remunerated to key management personnel for the year was £210,485 (2021: £195,592). The charity considers that its key management personnel are the members of the Senior Management Team.

There were no payments included within wages and salary costs in connection with cessation of employment (2021: £6,752).

None of the Trustees received any remuneration. During the year, a total of £25 (2021: nil) was paid to one Trustee in respect of reimbursement of travel expenses.

10. Tangible fixed assets

	Fixtures and fittings	Tenants improvements	Office Equipment	2022 Total
	£	£	£	£
Cost				
As at 1 April 2021	13,642	29,626	69,504	112,772
Additions	-	-	32,651	32,651
Disposals	<u>(13,642)</u>	<u>(29,626)</u>	<u>(45,728)</u>	<u>(88,996)</u>
As at 31 March 2022	<u>-</u>	<u>-</u>	<u>56,427</u>	<u>56,427</u>
Depreciation				
As at 1 April 2021	6,822	29,626	48,941	85,389
Charge for the year	6,820	-	13,484	20,304
Disposals	<u>(13,642)</u>	<u>(29,626)</u>	<u>(45,728)</u>	<u>(88,996)</u>
As at 31 March 2022	<u>-</u>	<u>-</u>	<u>16,697</u>	<u>16,697</u>
Net book value as at 31 March 2022	<u>-</u>	<u>-</u>	<u>39,730</u>	<u>39,730</u>
Net book value as at 31 March 2021	<u>6,820</u>	<u>-</u>	<u>20,563</u>	<u>27,383</u>

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. Debtors

	2022	2021
	£	£
Sundry debtors	18,740	32,288
Prepayments	9,378	12,880
	<u>28,118</u>	<u>45,168</u>

12. Creditors

Amounts falling due within one year:

	2022	2021
	£	£
Sundry creditors	17,748	24,439
Accruals	13,803	47,973
Multi-employer pension scheme liability	4,105	4,944
Deferred income	-	78,254
	<u>35,656</u>	<u>155,610</u>

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

	2022	2021
	£	£
As at 1 April 2021	78,254	-
Scottish Government fund income received in 2020/21, for financial year 2021/22	(78,254)	78,254
As at 31 March 2022	<u>-</u>	<u>78,254</u>

Amounts falling due after more than one year

	2022	2021
	£	£
Multi-employer pension scheme liability	4,741	23,485
	<u>4,741</u>	<u>23,485</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 (2021: 4%), and employer contributions of 5% of pensionable salaries. (2021: 4%) Employer pension contributions payable in the year were £23,559 (2021: £17,813). The amount included within creditors at the year-end is £3,029 (2021: £3,341).

Defined benefit pension arrangements

The company participates in the scheme, a multi-employer scheme which provides benefits to some 82 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

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

13. Pension commitments (continued)

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

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

The most recent estimated debt on withdrawal for Down's Syndrome Scotland has been calculated to be £111,051. This figure has an effective date of 30 September 2021.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 May 2024: £1,507,960 per annum
(payable monthly and increasing by 3% each year on 1st April)

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 29 February 2028.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

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

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

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

PRESENT VALUES OF PROVISION

	31 March 2022	31 March 2021	31 March 2020
	£	£	£
Present value of liability	<u>8,846</u>	<u>28,429</u>	<u>31,213</u>

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Pension commitments (continued)

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2022 (£s)	Period Ending 31 March 2021 (£s)
Provision at start of period	28,429	31,213
Unwinding of the discount factor (interest expense)	223	736
Deficit contribution paid	(4,944)	(4,800)
Remeasurements - impact of any change in assumptions	(132)	1,280
Remeasurements - amendments to the contribution schedule	(14,730)	-
Provision at end of period	8,846	28,429

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2022 (£s)	Period Ending 31 March 2021 (£s)
Interest expense	223	736
Remeasurements – impact of any change in assumptions	(132)	1,280
Remeasurements – amendments to the contribution schedule	(14,730)	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2022 % per annum	31 March 2021 % per annum	31 March 2020 % per annum
Rate of discount	2.30	0.86	2.57

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

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

14. Financial commitments

At 31 March 2022, future lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Within one year	5,161	38,342
In the second to fifth years inclusive	-	5,161
	5,161	43,503

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. Movement on funds

	Balance at 1 April 2021	Income	Expenditure	Other recognised gains	Transfers during year	Balance at 31 March 2022
	£	£	£	£	£	£
Restricted funds						
Family Support Service	20,448	443,871	(419,541)	-	-	44,778
Communication skills	-	66,787	(66,787)	-	-	-
Commissioners	5,686	-	(5,686)	-	-	-
Total restricted	<u>26,134</u>	<u>510,658</u>	<u>(492,014)</u>	<u>-</u>	<u>-</u>	<u>44,778</u>
Unrestricted funds						
General	<u>265,736</u>	<u>327,197</u>	<u>(194,867)</u>	<u>14,862</u>	<u>(12,347)</u>	<u>400,581</u>
<i>Designated:</i>						
Tangible assets	27,383	-	-	-	12,347	39,730
Branches	<u>74,903</u>	<u>14,057</u>	<u>(11,245)</u>	<u>-</u>	<u>-</u>	<u>77,715</u>
Total designated	<u>102,286</u>	<u>14,057</u>	<u>(11,245)</u>	<u>-</u>	<u>12,347</u>	<u>117,445</u>
Total unrestricted	<u>368,022</u>	<u>341,254</u>	<u>(206,112)</u>	<u>14,862</u>	<u>-</u>	<u>518,026</u>
TOTAL FUNDS	<u>394,156</u>	<u>851,912</u>	<u>(698,126)</u>	<u>14,862</u>	<u>-</u>	<u>562,804</u>

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. Movement on funds (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Other recognised gains £	Transfers during year £	Balance at 31 March 2021 £
Restricted funds						
Family Support Service	38,472	284,819	(302,843)	-	-	20,448
Communication skills Commissioners Policy	23,155 5,686 -	91,078 - -	(114,233) - -	- - -	- - -	- 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
<i>Total designated</i>	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
2021-22 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, The Baily Thomas Charitable Fund and 4 other trusts as well as charges for specialist training and consultations.

Communication skills (ABC) – this core service received restricted funding from the Scottish Government, Scottish Childrens Lottery, and 1 other trust as well as fees for sessions attended.

Purpose of designated funds:

Branches - Funds held on behalf of the ten branches.

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

**DOWN'S SYNDROME SCOTLAND
2021-22 TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

NOTES TO THE FINANCIAL STATEMENTS (continued)

16. Analysis of net assets between funds

	Fixed assets	Net current assets	Long term liabilities	Pension scheme liability	As at 31 March 2022
	£	£	£	£	£
Restricted funds	-	44,778	-	-	44,778
Unrestricted general funds	-	436,440	(27,013)	(8,846)	400,581
Unrestricted designated funds	39,730	77,715	-	-	117,445
	<u>39,730</u>	<u>558,933</u>	<u>(27,013)</u>	<u>(8,846)</u>	<u>562,804</u>

	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>

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

17. Property dilapidation provision

	£
As at 1 st April 2021	70,000
Revision to provision	(42,898)
As at 31 st March 2022	<u>27,102</u>

The value of the property dilapidation provision was reassessed during the financial year, with an excess of £42,898 being released to the Statement of Financial Activities.

18. Related party transactions

There were no related party transactions during the financial year or the previous financial year.