

Company Registration No. 07447541 (England and Wales)

Charity No. 1146506

DOWNSIDE UP LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

DOWNSIDE UP LIMITED

COMPANY INFORMATION

Trustees	J.A. Barnes A.Y. Portugalova V.F.E. Garrett M.N.C. Thomas
Company number	07447541
Registered charity number	1146506
Registered office	Ark Farm, Old Wardour, Tisbury Salisbury, Wiltshire, United Kingdom SP3 6 RP
Auditors	Menzies LLP Centrum House 36 Station Road Egham Surrey TW20 9LF
Bank	National Westminster Bank PO Box No 204 No 1 Hatton Garden London EC1P 1DU
Website	www.downsideup.org
Family Support Centre	14A, 3rd Parkovaya Street Moscow Russia 105043

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DOWNSIDE UP LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2020

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 30 June 2020.

Reference and administrative details

Reference and administrative details are shown on the Company Information schedule attached to the financial statements.

Structure, Governance and Management

The charitable company was incorporated as a company limited by guarantee on 22 November 2010 in the name of Downside Up No 1 Limited. It subsequently changed its name to Downside Up Limited on 11 February 2011. The charitable company was dormant until 31 December 2011. On 1 January 2012 the activities previously carried out in Russia by Downs Syndrome Diamond Foundation Limited were assumed by the charity. In order to facilitate this, certain assets, liabilities, and associated responsibilities and relationships of Downs Syndrome Diamond Foundation Limited were transferred to the charity. As part of the transfer, the charity assumed responsibility for the charitable fund called (in translation) Downside Up Charitable Fund. This fund was established in Moscow as a "non-commercial Russian Registered Charitable Fund" under number 676987. That legal entity is managed wholly consistently with the objectives of Downside Up Limited. The existence of the funds allows the charity to take advantage of certain requirements under local law and thus help to provide the main services as easily and economically as possible.

The main objective of Downside Up Charitable Fund in Russia is raising funds by means of voluntary contributions and other donations not forbidden by law and the use thereof for the purpose of rendering assistance to families raising children with Down Syndrome. In accordance with the main objective of its activity Downside Up Charitable Fund is established to provide assistance and carry out programmes and activities aimed at provision of moral and material support; provide social and psychological rehabilitation to people with Down Syndrome as well as to their families; organise leisure time (entertainment) and education for people with Down Syndrome; carry out psychological and educational (training) programmes aimed at improvement of physical, intellectual and psychological development of people with Down Syndrome; provide guidance to parents of sick children in respect of placement (accommodation) of sick children and looking after them; provide help in obtaining legal, social, medical assistance, guidance and other assistance to children with Down syndrome; set up educational and health centres, clubs, study groups, classes, as well as develop and carry out special purpose programmes, projects and activities aimed at rendering assistance to people with Down syndrome; carry out charity activity in accordance with the applicable legislation; carry out publishing, printing, educational activity, including issue and distribution of guiding and informative publications and periodicals, carry out manufacturing and economic activity in accordance with the applicable legislation in the territory of Russia as well as abroad.

The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities. The company registration number is 07447541 and the registered charity number is 1146506.

In end of June 2016 new entity Russian charitable fund "Syndrome of Love" was opened by Russian fund "Downside Up". This report describes activities and finances of both funds as funds could be considered as consolidated.

Trustees

Details of the Trustees are given in the Company Information schedule attached to the financial statements. The Trustees may be appointed or removed by a simple majority of the existing Trustees.

During the period the Trustees held two formal meetings, online and telephone conversations. Interaction at meetings of the Trustees ensures that knowledge is shared between them, and they are all aware of the objectives, scope, and policies of the charity.

R.D.H. Brindle, K. Gromov, M. Manasov also served as Trustees till 20 June 2020. V.F.E. Garrett resigned as a Trustee on 20 June 2020 and was then reappointed on 14 April 2021.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Principal risk

The Trustees regularly review the major risks that the charity faces and believe that maintaining reserves at appropriate levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the face of adverse conditions. The Trustees have also examined the operational and business risks which the charity faces and consider that the charity's internal control systems are appropriate, given the size and nature of the operations, to mitigate the significant risks.

General operating risk is minimised by the regular review by the trustees of the charity's activities. In 2019 -2020 the Internal Audit Committee continued its work. The members of the Committee are Trustees Jeremy Barnes, Anna Portugalova and Martin Thomas. The main responsibility of the Committee is to ensure accuracy and transparency of accounting procedures.

Objectives and Activities

Objective, policies and organisation

The objective of the charity is to improve the quality of life for Russian people with Down Syndrome.

To achieve this, the charity's policies are as follows. We provide early intervention programmes for children aged from birth to schooling age; these programmes use internationally approved teaching methods and encompass sessions such as speech therapy and physiotherapy. We provide home visits to families with newly born infants with DS, monthly meetings with families with children of different age, individual monthly consultations by specialists (speech therapist, speech pathologist, psychologist) for families, and also consultations by specialists for families (by appointment). We organize "social adaptation" groups, supportive learning groups and "Get Ready for School" groups on continues basis. Also we implement support activities for children with DS of preschool age. Within Early Intervention Program we provide services for parents and continue to disseminate information on child competencies development. We provide orientation for families on various social issues, such as: leisure activities, new opportunities of educational and recreational routes for children and teenagers with DS in the fund and other organisations.

We work to reduce the risk of issues that often emerges when children with Down syndrome first enter school. The work have various forms, for example group sessions, individual consultations, and lectures for parents and specialists, provision of consultations and information to regional families.

We provide a range of services to people with Down syndrome of 7-25 years old, for example groups sessions, individual consultations, Introductory visits to businesses, on-the-job training, etc. We provide consultations for the companies' employees with the aim of building the skills necessary to support young adults with Down syndrome in their work place.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees have considered how planned activities will contribute to aims and objectives they have set.

The charity is organised around a fully staffed Family Support Centre in Moscow. The staff there are divided into three main functions: Programmes: Family Support, Educational Centre, Information; Fundraising and Marketing, and Finance and Administration. This division is reflected in the accounts.

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TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 30 JUNE 2020**

HOW WE COPE IN COVID SITUATION

The academic year 2019-2020 was special for us as we had to transform our work in accordance with new reality of COVID-19 pandemic. Therefore, we decided to include in this report an overview of our special classes, events and forms of work that emerged due to self-isolation.

From March 18, 2020, Downside Up had to suspend all face-to-face activities with families and professionals: group classes, one-to-one consultations, educative and festive events. The foundation continued to work remotely and at the same time urgently transferred full-time forms of support online.

FAMILY SUPPORT

During self-isolation period in Russia (18 March - 30 June 2020) there were **764** individual consultations, **403** family group sessions. Online form of work allowed families living far from Moscow to join our classes – there were **190** new families. Volunteers gave online workshops on sports, dances, Art, origami, cooking – there were **44** weekly workshops, each with up to 30 participants.

EVENTS

Because of pandemic restrictions, we had to call off our traditional for this time of the year **events** – premiere of the film “Eat an elephant”, family fest dedicated to 21 March 2020, 2 cycling events, 2 football games, 1 run, 1 trail.

But we have organized the following events in online format:

- For fundraising:
 1. Ironhome 22 April 2020 (5/21 km running, 90 km cycling) 15 sportsmen, 69 donors, 1300 views on YouTube
 2. 3-days cycling online TOUR DE HOME 9-11 May 2020 19 participants, 762 views on YouTube Channel “Charity Sports”
 3. Online run 25-28 June 2020 511 participants
 4. Pain game triathlon 21 May 2020 3 660 views on YouTube
 5. Online race (running, biking, walking) 20-23 August 2020 Regional teams gathered 94 athletes, 300 participants
- For families:
 1. Theatre fest (9 cities, 12 participants – creative teams) 1 350 views on YouTube
 2. Online party on DSU birthday 28 guests in Zoom

Looking back, now we can say that the foundation team has successfully managed to fully translate its work into a remote format, not reducing, but expanding the number and range of services, as well as the geography of families that we support on a regular basis. As a result, this whole situation has served to further unite the foundation's employees into a close-knit team of likeminded people and, most importantly, has brought our interaction with families, children and adults with Down syndrome, as well as with partners from the regions of Russia to a new level.

Family Support Centre

The centrepiece of Downside Up's work is its Family Support Centre in Moscow where development programmes for people with Down syndrome are held.

For 20 years the Downside Up Family Support Centre has remained the only place in Russia where direct services to children with Down Syndrome are provided on a daily basis free of charge. At the end of June 2020 the total number of people enrolled in Downside Up programmes was 8 780 which is 926 people more than at the end of June 2019. The main objectives of the Downside Up Family Support are to provide support and advice for families raising children and people with Down Syndrome, and to disseminate knowledge and experience in this area among Russian professionals.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Family Support Centre (continued)

In order to successfully attain these objectives two main types of activities have been identified: direct services and methodological activities.

The Downside Up Family Support Centre has professionally trained staff, including special education teachers, speech therapists, physiotherapists and psychologists working with people and parents to ensure that all aspects of development of the person with Down syndrome are met.

Support to families raising children with Down syndrome – what was done in July 2019-June 2020

Psychological, pedagogical and social support of families has been and remains the main focus of the Fund. As in all previous years, the number of registered and supported families continues to grow. The geography of families covers all regions of the Russian Federation, as well as some countries of the former USSR, in which Russian-speaking families live.

Psychological Group Sessions for Parents Age of their children with Down syndrome:		
0*–1,5 y.o.	Group sessions on overcoming the trauma of birth of a baby with Down syndrome	9 sessions 51 families
1,5 – 16 y.o.	Mutual support groups (held alongside with group sessions for children and teenagers with Down syndrome)	442 sessions
* - including families expecting a baby with a high risk of Down syndrome.		

Group Sessions on Psychological and Educational support

0–2 y.o.	“Sandpit” – Psychological support sessions on parents-child interaction	25 sessions 28 families
1,5–3,5 y.o.	Groups on Social Adaptation Toddlers learn to communicate with adults and each other during games and in various everyday situations. Parents act as assistants.	5 groups 172 lessons 88 children
3,5–6,5 y.o.	Groups of Supportive Education Children learn to act on their own, without parental support, to take part in group activities, games, everyday activities, and build communication with peers.	6 groups 214 lessons 65 children
6–7 y.o.	Logo rhythemics	2 groups 33 lessons 12 children
6,5–8 y.o.	Preparation for School	5 groups 173 lessons 55 children
7–16 y.o.	Adaptation to School	5 groups 139 lessons 55 children
13–16 y.o.	Psychological support for teenagers	2 groups 43 lessons 16 teenagers
16+ y.o.	Vocational guidance	1 group 30 lessons 11 teenagers and adults
16+ y.o.	Online reading room for teens and adults NEW!	1 group 18 lessons 17 teenagers and adults

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Family Support Centre (continued)

Arts and Leisure

1,5–3,5 y.o.	Music for babies	1 group 35 lessons 24 children
3–7 y.o.	Yoga	4 groups 100 lessons 25 children
7–10 y.o.	Floorball NEW!	1 group 10 lessons 21 children
8+ y.o.	Theater workshop	2 groups 140 lessons 33 children
16+ y.o.	Animation	1 group 39 lessons 6 teenagers and adults
16+ y.o.	Media laboratory	2 groups 62 lessons 15 teenagers and adults

Individual support

(consultations of a speech pathologist, speech therapist, psychologist, early development specialist; as well as consultations of 2-3 specialists at the same time)

0–1,5 y.o.	Home visits	319 visits 50 families
0–18 y.o.	Full-time pedagogical consultations at the Foundation (one-time, regular) During the period of quarantine measures, face-to-face consultations were not held. From the second half of March to June 2020, face-to-face consultations were conducted remotely.	1135 consultations
0–18 y.o.	Distance pedagogical consultations (telephone, e-mail, Skype, WhatsApp, Zoom)	988 consultations
0–8 y.o.	Online consultation (forum)	720 consultations 330 families
0–18 y.o.	Psychological consultations (full-time, part-time: telephone, e-mail, Skype, WhatsApp)	500 consultations
0–18 y.o.	Consultations of a social support specialist (full-time, part-time: telephone, e-mail, Skype, WhatsApp)	1229 consultations
Events and fests		69 events and fests 1281 family took part

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Educational Activities

Downside Up has been working for several years as the foremost Education Centre in Russia providing training and methodological support to professionals who are working with children with Down syndrome and their families (teachers, psychologists, etc.) and NGOs working with children with Down syndrome and their families. Educational activities are also available for parents.

During 2019 – 2020 academic years we conducted:

Three full-time professional development courses for specialists:	Number of teaching hours	Certificates of advanced training issued
1. Development of communication and speech in children with Down syndrome in early and preschool age	36	31
2. Development of speech and thinking in children with Down syndrome	42	30
3. Individual and group forms of work with the family of a child with Down syndrome	42	16

Five series of webinars for professionals, parents and non-profit organizations:	Number of webinars	Number of active listeners	Number of registered listeners *
1. Pedagogical assistance to a baby with Down syndrome	12	411	1499
2. Methods and techniques for working with preschool children with Down syndrome and other mental characteristics	3	629	1981
3. Managing social results for NPOs	2	16	32
4. A pilot project to form a unified regional system of interaction between executive authorities, organizations and families raising children with mental disabilities	8	228	369
5. Accompanying a person with a mental disability in the process of employment and at the workplace	6	257	643

* - registered listeners get the opportunity to watch the video recording of the webinar.

And also:

- **17** face-to-face training events were accompanied by an **online broadcast** for everyone. There were **353** active remote listeners during the broadcasts. A total of **1108** listeners registered for the online broadcast and received a video recording.
- 10 separate webinars for professionals, parents, and NPOs. The webinars covered important issues of development and education of children with Down syndrome, methods of working with families and children. Webinars were conducted by teachers and psychologists of Downside Up, as well as our colleagues from regional parent NPOs. Online webinars were attended by 721 active listeners, and a total of 1863 listeners registered and received an entry.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Educational Activities (continued)

- Two face-to-face three-day trainings in Moscow for representatives of regional NPOs and parental organizations supporting children and adults with Down syndrome and their families in the regions of Russia. The trainings were devoted to the topic of social performance management; 32 representatives of 16 regional organizations took part in the training.
- Two paid face-to-face seminars on the topic "Multisensory approach to teaching mathematics. Using the material and methodology "NUMIKON" in the process of forming mathematical concepts in children ", which trained 39 students. All funds received were donated to family support programs.

Online Resources for Families and Specialists

Downside Up is investing a lot of efforts into the development of online resources in order to help more families and specialists - especially those who live far from Moscow and cannot come to the fund for face-to-face events.

Access to Downside Up online resources is provided through the foundation's online portal – Downsideup.org. In April 2020, the portal was transferred to a new technology platform — the design and navigation changed, as a result, it became more modern and convenient. The site has also been updated with a new section "People with Down syndrome".

The foundation's Internet portal continues to be regularly updated with informational and methodological materials for parents and specialists. The full range of features of the portal is open to those who have registered on it.

In the 2019-2020 academic year, online resources included:

Distance learning: webinars, online broadcasts of seminars, distance learning courses

Throughout the year we conducted **66** webinars and online broadcasts of seminars, for which **7357** listeners registered, among which there were both parents and specialists from all regions of Russia and abroad. We also added a new distance course for specialists and published **38** new videos of training activities, which are available for study at any time convenient for users.

Professional advice on the Online Consultative Forum

Throughout the year Downside Up teachers, psychologists and a medical consultant provided **720** online consultations to **330** families raising children with Down syndrome from 0 to 18 years. About **10 400** readers visited the advisory forum every month.

E-library

As of June 30, 2020, the e-library contains 3148 different pieces of material. During the year 223 new pieces of material were added.

The e-library contains all the manuals and journals published by Downside Up, as well as stories of parents raising children with Down Syndrome, photos and videos of children, news about Down Syndrome from around the world and other professional and educational materials on Down syndrome.

The e-library is equipped with a thematic rubrics and search system.

Training videos

As of June 30, 2020 there are **141** training videos on the website. During the year 79 new videos were prepared and posted. The total number of views of training videos is about 10 000 monthly.

The training videos are concise and fully comprehensible and are developed by Downside Up specialists. They teach parents of children with Down Syndrome how to build the activities and games they do with their baby step by step, as well as how to help the child learn the skills necessary for everyday life.

All Downside Up's materials, educational and public posted on informational Internet-portal of the Fund:

- **15 628** registered users as of June 30, 2020;
- **66 599** unique users monthly (average),
- **4 420** – daily (average); 10 596 contact details of families having children with Down syndrome on Interactive Map, allowing parents to communicate with each other.

DOWNSIDE UP LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Publishing Activities

In 2018 – 2019 academic year:

Journals published:	Overall circulation
2 issues of «Take a step» journal for parents	7500
2 issues of «Down Syndrome. XXI Century» for professionals	3000

Three manuals were created by the foundation's specialists and published:	Total run
“Financial literacy. Visual aids for education of people with mental disabilities.” T. E. Tryte, L.I. Talyzina. Artist: L.M. Chabaeva.	150
“Employment of a person with mental disability. Recommendations for social carers and NPOs employees.” N. A. Usoltseva, A.I. Burmistriva with contributions from O. O. Markova, O. E. Titaeva, T. E. Tryte.	200
Leaflet «Your child is finishing school. What next?– Recommendations for parents” Y. V. Lenteyeva, N. A. Usoltseva with contributions from O. O. Markova, O. E. Titaeva	1000

Eight manuals refined and republished:	Total run
«Anthology for parents: Collection of articles published in the journal “Take a step” in 1997–2019“. Compiled by P.L. Zhiyanova, N.S. Groznaya	3000
“Babies with Down Syndrome: A New Parents' Guide” by Susan J. Skallerup	3000
“A baby with Down syndrome” by P.L. Zhiyanova, E.V. Polee	3000
“Early Communication Skills for Children with Down Syndrome: A Guide for Parents and Professionals” by L. Kumin.	3000
“Gross Motor Skills for Children with Down Syndrome: A Guide for Parents and Professionals” by P.Winders	1500
“Communication Skills for Children with Down Syndrome.” By P.L. Zhiyanova	5000
“Fine Motor Skills for Children with Down Syndrome: A Guide for Parents and Professionals” by M.Bruni	1500
“Essential Motor Skills for Children with Down Syndrome” by E.V. Polee, P.L. Zhiyanova, T.N. Nechaeva	5000

Distribution of publications:

- There were 3891 copies of books and 4299 journals issues sent to families.
- There were 1152 copies of books and 2495 journals issues delivered to specialists.

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TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 30 JUNE 2020**

Analytical work

This area includes evaluation of the quality of the Fund's programmes, as well as studies of various aspects of the current situation regarding Down syndrome in Russia. The information collected is used to improve the quality of the Fund's activities, when planning new programmes, as well as to inform the public sector and NGOs.

In May 2020, two online surveys of parents and professionals were conducted to measure social outcomes and social effects of the foundation's activities. Both surveys were anonymous; they were based on a database of families and professionals registered with Downside Up. We collected **297** completed questionnaires from parents and **67** completed questionnaires from specialists from most regions of Russia.

Downside Up has become one of the winners of projects contest of the programme "NPOs Strengthening" organized by Charities Aids Foundation. So, Downside Up conducted a series of important educational events for regional NPOs and parents associations supporting children and adults with Down syndrome and their families all over Russia. The trainings aimed at transferring knowledge on social impact of their activities management to partnering NPOs. Under the project, there were two face-to-face three-days trainings organized in Moscow and two webinars. Topics of these trainings and webinars covered various aspects of social results management. 32 representatives of 16 regional NPOs took part in the education.

Five more Russian regions have adapted the Protocol for announcing the diagnosis to parents at the birth of a baby with Down syndrome, this is the success of regional NPOs supported and inspired by Downside Up.

The Pilot project on creation of a unified regional system of interaction between executive authorities, organizations and families raising children with mental disabilities, including Down syndrome is governed by the Fund of support to children in difficult straits. Realization period is from July 2019 until December 2020. The Project is being implemented by executive bodies of five regions: Altay Kray, Arkhangel'sk, Kemerovo, Kurgan and Tambov regions. Downside Up's role is expert and methodical accompaniment of the Project in accordance with the terms of reference provided by the Fund of support to children in difficult straits. During the reporting period, Downside Up has made eight webinars, in which 358 specialists from five regions took part. Downside Up's specialists have also reviewed a lot of reporting materials which were provided by the five regions to the Fund of support to children in difficult straits.

"DOWNSIDE UP" AND "SYNDROME OF LOVE" PARTNER PROJECTS

In 2016 Downside Up Charitable Fund established "Syndrome of Love" Fund. "Syndrome of Love's" main objective is to raise funds for ongoing and new programs of Downside Up Fund, to support people with Down syndrome, as well as awareness raising activities aimed at breaking down prejudices. During the reporting period, the Funds joined forces to implement three projects.

Career guidance and employment

Classes and internships for the kids in the companies. During the school year, Downside Up hosted weekly classes for 25 teenagers and young adults. Seven career-oriented excursions were also organized for the children. Nikita P. completed a two-month internship as an assistant cook in the kitchen of the RSSU student canteen. Arina I. completed two two-month internships - at ROSBANK and Rocketbank - as an assistant office Manager. Downside Up specialists accompanied the trainees on their workplaces.

Development of informational and methodological materials and development of online resources of the project. During the reporting period, there were developed:

- Methodological guide "Employment of a person with a mental disability" for specialists of employment services, NPOs and employees of companies. Volume 96 pages, printed and sent out 200 copies.
- Booklet for parents of children with Down syndrome "Your child graduated from school. What's next?" Volume 32 pages; printed and will be sent 1000 copies.
- Booklet for people with Down syndrome "Who do you want to be? I choose a profession." Volume 24 pages; printed and will be sent 1000 copies.
- Video for a wide audience "Where and by whom people with Down syndrome can work".

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Analytical work (continued)

Online pages have been created for parents of teenagers and young people with Down syndrome. Series of webinars, a round table and trainings for companies. In April 2020, the foundations jointly held a series of six webinars on the topic "Supporting people with mental disabilities on the workplace", and on May 28, 2020 - a round table "More than work. Employment of people with mental disabilities in Russia". 93 specialists from 41 organizations participated in the webinars, and 20 specialists from state employment services, NPOs and companies participated in the round table. Also during the reporting period, the specialists of the two funds conducted group and individual training for more than 100 employees of four companies: ROSBANK, Rocketbank, Decathlon and Mosgortour.

Football

During the reporting period, football clubs for children with Down syndrome operated in 12 regions of Russia. During the year, about 600 football lessons were held for 150 children with Down syndrome. In the regions, the project is carried out by regional NPOs - partners of the funds.

In November 2019, the first Moscow open competitions in mini-football among people with Down syndrome were held in our country, in which 13 national teams from 10 cities of Russia took part. Holding such competitions helps to bring Russian football for people with Down syndrome to a professional level and, in the long term, makes it possible to participate in competitions at the international level. Also, the competition allowed to draw public attention to the problems of people with Down syndrome and their achievements in the field of sports, since the competition was actively covered in the media by information partners: Match.TV, Komsomolskaya Pravda, the sports Internet portal Championship, "Social Navigator" of RIA Novosti and others.

Volunteering

During the reporting period Downside Up specialists conducted: training for 28 new volunteers; training for seven volunteer accompanying children with Down syndrome; three lessons of kindness in three schools for 60 schoolchildren and 48 students in an online format. Downside Up psychologists developed a diagnostic system for potential volunteer companions and conducted 20 interviews with them. As a result, 10 people became volunteer escorts, which means that now 10 young people with Down syndrome have constant escorts who regularly accompany the children to the classes and events of the funds.

"Syndrome of Love" Fund's activities

The Charitable Fund "Syndrome of Love", established by Downside Up, began its work in June, 2016. The main objective of "Syndrome of Love" is to raise funds for ongoing and new programmes of Downside Up Fund supporting people with Down syndrome, as well as educational activities aimed at breaking down the prejudices.

On 20 June, 2020 the Charitable Fund "Syndrome of Love" celebrated its fourth birthday.

About significant projects

During this academic year 2019-2020 a **new fundraising platform "Turn Your Heart On"** and an online **media resource "Thermos"** were launched.

As of June 30, 2020 there were **280 volunteers**, 40 of them with Down syndrome. The foundation supported **the ascent on Kilimanjaro** of a team including a person with Down syndrome, which is a unique event.

On March 21, 2020 **a film "Eat an elephant"** about theatre where teenagers and young adults with Down syndrome are acting was aired on the First Channel – the main Federal TV channel of Russia.

In February 2020 there was **a photo exhibition** on "Football for Charity" visited by more than 60 000 people and in October 2019 an exhibition of photos made of teenagers with Down syndrome took place and attracted more than 60 000 visitors.

In November 2019 the **First Moscow Open Cup on Mini-Football for sportsmen with Down syndrome** was held in Russia. Department for Sports of Moscow, charity "Naked Hearts", FIFA Foundation social programme and IRONSTAR supported the contest in which 13 teams from all over Russia took part.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Personnel – changes

At the end of June 2020 Downside Up Limited had a staff of 84 employees, led by CEO Anna Portugalova.

Personnel changes during the year were as follows:

Makhovskaya Olga – content-manager joined in July 2019
Murzina Yulia – project manager joined in July 2019
Zhukovskaya Irina – educational psychologist joined in August 2019
Musatova Marina – research scientist joined in October 2019
Skripkina Ekaterina – educator joined in October 2019
Pavlovich Ekaterina – projects coordinator joined in October 2019
Vorobyeva Aleksandra – data manager joined in October 2019
Shastin Evgeny – Internet marketing specialist
Rubanskaya Ekaterina – project manager joined in January 2020
Ilyina Elena – educator joined in February 2020
Bykova Marina – partners manager joined in February 2020
Shutov Dmitry – administrator joined in March 2020
Larina Yulia – clients manager joined in March 2020

Groznoy Natalya – editorial and production manager left in August 2019
Nagibin Andrey – Director of Charitable sport projects “Sport vo blago” left in August 2019
Alekseevich Maria – grant manager left in August 2019
Podolskaya Aleksandra – content-manager left in August 2020
Scherba Yulia – project manager left in September 2019
Levchenko Yulia – data manager left in October 2019
Saburova Margarita – project manager left in November 2019
Sorokina Ekaterina – big donors manager left in December 2019
Otchesky Artem – project manager left in December 2019
Arkhipov Aleksey – Chief editor left in December 2019
Trayt Tamara – special educator left in December 2019
Bugrova Aleksandra – projects director left in December 2019
Menshenina Irina – CEO of Syndrome of Love and DSU Development Director left in December 2019
Kuznetsova Ekaterina – Fundraising director left in January 2020
Matveeva Valeriya – Program Director left in February 2020
Demidov Ivan – administrator left in February 2020
Mishkina Alla – PR manager left in March 2020
Bykova Marina – partners manager left in March 2020
Pavlenko Olga – digital development counsellor left in May 2020

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Reserves Policy

The trustees maintain reserves for the following reasons:

- To provide adequate working capital for the day to day running of the charity. Ideally the trustees believe that a general reserve equivalent to 6 months expenditure is required to create a buffer to allow for fluctuations in income. This would amount to approximately £670,000.
- To have sufficient funds available in order to meet the needs of the charity and identify specific projects within the scope of the charities objectives.

At 30th June 2020 the charity had total funds of £386,942 (2019; £172,734), of which £165,804 (2019; £100,507) are held in restricted funds, leaving £221,138 (2019; £71,817) in free reserves. The charity also has tangible fixed assets amounting to £886,664 (2019; £951,913), but these are funded by loans.

Financial Review

Income for the year was £2,055,564 compared with £1,540,615 in the previous year. Of this £1,860,837 came from grants and donations (2019; £1,431,096). After deducting expenditure of £1,840,946 (2019; £1,742,730) the charity achieved a surplus of £214,618 compared with a loss of £202,115 in the previous year. At 30 June 2020 the charity had cash at bank of £727,385 compared with £191,921 the previous year and net current liabilities of £499,721 compared with £779,590 the previous year, and total net assets of £386,942 compared with £172,232 the previous year. This all represents an excellent performance in the context of difficult circumstances and thanks are due to all our supporters for their generosity.

Information on fundraising practices

As all fundraising activities of the charity are carried out in Russia, Syndrome of Love which has fundraising function inside is a member of the Russian Association of Fundraisers (<http://www.fund-raising.ru/>) and all its activities comply to the Association's code of ethics which meets International standards of fundraising including UK standards.

Our fundraising approach is based on diversification of fundraising resources – corporate, private donations and grants. When dealing with private donors, we offer them e-mailings, online actions and online donations possibilities. For corporate donors we offer a range of products that are sustaining companies' HR, Corporate Social Responsibilities and Marketing activities. These products include participation in events, online actions, volunteering possibilities, programs support. Our granting activities consist of taking part in contests for grants, we make applications. All interactions with any donors are based on thanking them, respect for their time and efforts and regard to their needs.

We are registered on online fundraising platforms in Russia. In 2020 the charity raised money through the following online platforms: dobro.mail.ru, sberbankvmeste.ru, takiedela.ru, pinkglasses.com, sdelai.org. All fundraisers working for the charity comply with ethical norms and principles described above. In order to protect public and potential donors from unpleasant behaviour, we teach fundraisers, organize trainings, provide continuous support and survey their activities. Salaries of the foundation's fundraisers are fixed and do not depend on the money raised, we don't hire any professional fundraisers.

From time to time we receive feedback from private donors who ask to unsubscribe from our emailing and we do so immediately. Before subscription to any e-mailings the foundation always asks permission to do so and give a possibility to unsubscribe at any moment.

DOWNSIDE UP LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Plans for future periods

In April 2021 the trustees adopted a statement of the charity's long term goals and strategy for 2021 - 2024 for each Charities (DSU and SL) which are as follows .

DOWNSIDE UP (DSU) VISION

Downside Up strives for people with Down syndrome to live a full dignified life in an environment where their personality is duly recognized, and which promotes their confidence and facilitates their active involvement in public life. All people with Down syndrome should have equal possibilities to realize their life aspirations.

DOWNSIDE UP MISSION

Improving the quality of life for people with Down syndrome in Russia.

Downside Up is a Russian charity which works on improving the quality of life for people with Down syndrome. We aim at providing high-quality professional services which ensure personal development, personal fulfilment, acceptance and inclusion of people with Down syndrome by the public. Downside Up believes that people with Down syndrome should live in families, study at mainstream educational institutions, be employed in a variety of jobs and interact in many different ways in the society.

SOCIAL IMPACT OF DOWNSIDE UP ACTIVITIES

- I. People with Down syndrome develop in the family context.
- II. People with Down syndrome are included in preschool and school educational environment.
- III. People with Down syndrome are employed in a variety of jobs.
- IV. People with Down syndrome interact in many different ways in the society.

DOWNSIDE UP LIMITED

TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 30 JUNE 2020**

Plans for future periods (continued)

Downside Up (DSU) Long-Term Goals

Downside Up's key beneficiaries are people with Down syndrome and their families. Professionals supporting people with Down syndrome are also part of the target audience for the DSU programmes. We at Downside Up believe that this is critical to regularly share our expert opinions on status of people with Down syndrome and their nearest with the wider public.

Downside Up works on achieving the following long-term Goals:

1. Families put their efforts to personal fulfilment of person with Down syndrome throughout his life journey which includes:
 - a. Adaptation in educational and social environment
 - b. Employment of a person with Down syndrome
 - c. Participation of a person with Down syndrome in public life.
2. Professionals of various areas demonstrate tolerance and acceptance towards people with Down syndrome, provide professional support for them throughout their life journey.
3. People with Down syndrome live a normal life in any areas of their life activities with the help of digital technologies.
4. Downside Up work is based on analytical data on status of people with Down syndrome and their relatives, their needs and social value of DSU programs.

Principles of DSU program activities

1. Family-centered model of family support. DSU focuses on the whole family, not solely a child. DSU attention embraces the needs and capabilities of the parents and a child at different ages (from birth until adulthood).
2. The primary beneficiary group are people with Down syndrome. For DSU this group includes infants, toddlers, schoolchildren, teenagers and young adults. All these age categories are equally important and within DSU programs receive a range of quality services.
3. Parents get support services from the moment when risk of having a baby with Down syndrome is established.
4. DSU services are developed on evidence-based methods as well as knowledge and experience of Russian and foreign professionals.
5. Main services for families are provided free-of-charge.
6. It is important to not just inform the professionals about our goals and objectives, but also to organize educational process in the way that would motivate them to implement the knowledge and skills they acquire.
7. Family support and training for specialists include various forms of assistance: face-to-face, digital and distant services. Special attention DSU pays to the development of digital techniques and products to meet the needs of families and specialists living in the remote areas of Russia.
8. Educational programmes are revised and corrected in accordance with new materials and forms of presentation and feedback from studying specialists.

DOWNSIDE UP LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Plans for future periods (continued)

“SYNDROME OF LOVE” (SL) VISION

“Syndrome of Love” fund works for the future where the society knows about capabilities and needs of people with Down syndrome, respects their personality and supports them. We see a world where the infrastructure necessary for the fruitful interaction with people with Down syndrome and for their personal self-fulfillment has been created in all areas of life.

“SYNDROME OF LOVE” MISSION

“Syndrome of Love” fund is a Russian charity organization, which is raising awareness of the population about people with Down syndrome. Our aspiration is to create a society that accepts people with Down syndrome and creates opportunities, allowing them to live fulfilled lives, and to independently choose their personal and professional path.

SOCIAL EFFECTS (IMPACT) OF THE “SYNDROME OF LOVE” FUND ACTIVITIES

To succeed in achieving better life for people with Down syndrome, “Syndrome of Love” fund together with Downside Up influences social conscience to create the following social effects:

- I. People with Down syndrome develop in families.
- II. Children with the Down syndrome are included and study in the system of pre-school and school education.
- III. People with Down syndrome are employed in various industries.
- IV. People with Down syndrome interact with the society in multiple ways.

LONG-TERM SOCIAL RESULTS OF SYNDROME OF LOVE

“Syndrome of Love” Fund (SL) – is a strategic partner of the non-profit organization “Charity Fund “Downside Up”. The main target groups of SL are corporate and individual donors, as well as society in general. To achieve social effects, described above, “Syndrome of Love” Fund is aiming to meet the next long-term goals:

1. External environment provide opportunities for the families with people with Down syndrome to satisfy their needs in artistic, social, emotional, intellectual and other development (availability of adapted infrastructure)
2. Educational infrastructure satisfies the needs of children with Down syndrome and their families
3. Employers understand the value of people with Down syndrome as employees and organize special support for them at the work place
4. Society practices inclusive approach in all areas (humanistic idea of the social conscience – acceptance of the people with Down syndrome)

Sourcing for 2021-2024

The system of fundraising and mobilization of other resources from private, corporate and institutional donors is being developed for the sustainable development of the “Syndrome of Love” Fund and Downside Up programs. Sourcing is organized by the means of information campaigns launches, events and communication with donors, including in the Internet, interaction with commercial entities, organizing concerts, festivals, presentations, participation in grant tenders, carrying out commercial activity.

How we plan to do it

- To provide high-quality services to people with Down syndrome and their families.
 - To develop the system of educational resources for specialists, working with people with Down syndrome.
-

DOWNSIDE UP LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Plans for future periods (continued)

AREAS OF WORK

DSU will pursue the above long-term objectives through:

Implementation of the following principles while providing services to families

- Specialists are focused on the family, not only on a child
- Parents receive support from the moment when the risk of birth of a child with Down syndrome was identified.
- All our key services are free of charge.

Provision of high-quality services to people with Down syndrome and their families

Perinatal period

To provide psychological support and information on Down syndrome to families, who received diagnosis in prenatal or postnatal period.

Early intervention

To provide direct early intervention (postnatal to age 3) and pre-school (4 to 7) care services and educational services to children with DS. Services are provided in the form of face-to-face and on-line interaction. DSU services to families shall ensure that the best interests of the child shall be the paramount consideration.

Support for young schoolchildren and teenagers with Down syndrome

To organize on systematic basis support for school children and young adults with Down syndrome aiming at:

- a. Adaptation in society and among their peers,
- b. Development of teens' personal, social and creative competences,
- c. Occupational guidance and employment support.

Support for parents of people with Down syndrome

To endow parents with the competences, to provide social, educational, informational and psychological support required for their active participation in the development of a person with Down syndrome.

Development of educational resources for specialists, working with people with Down syndrome.

- To create on-line access and opportunities to ensure that specialists have high-quality information about state-of-the-art educational practices.
- To provide on systematic basis high quality educational services to pre-school and school specialists as well as orphanages staff members and other interested parties.
- To provide methodological support, including the promotion of innovative techniques, to professionals in the kindergartens, rehabilitation centres, pre-schools, and primary schools.
- To support and provide expertise on early intervention and on the inclusion of children with DS in society, to both state and non-governmental organizations
- To develop DSU regional partnership network of state and non-governmental organizations working with people with DS and their families, in Russia.
- To transfer successful pedagogical methods and programs to DSU regional partners.

Management principles

1. Confidence in the efficiency of support programmes for people with Down syndrome by their full inclusion into society without discrimination because of their physical or intellectual peculiarities.
 2. Transparency of management and administration.
 3. Openness to cooperation with all interested parties.
 4. Operation with the highest standards of governance and accountability to all DSU stakeholders.
 5. Impact assessment of our programmes through systematic monitoring and evaluation, including, wherever possible, our direct beneficiaries.
 6. Tuning of programmes to the current local conditions, including situational assessment and thematic analysis.
 7. Development of commercial activities to finance DSU programmes for example through the sale of innovative educational tools.
 8. Reduction of programme costs through modern methods and opportunities provided by the Internet.
-

DOWNSIDE UP LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Plans for future periods (continued)

In 2020-2021 Downside Up plans:

- To provide rehabilitation programmes to a growing number of children.
- To improve access to services (post, emails, digital channels, clear information on services)
- To reach parents in crisis situation
- To improve our materials for families and specialists – short formats, cover all areas requested , 7+ content, content for social networks
- To improve database of services
- To increase variation of services –online and offline
- To work on structure, measurement tools, systematization of work
- To develop online services for families and specialists;
- To strengthen methodological support to specialists in Russia
- To disseminate Numicon, a British multi-sensory mathematics teaching programme, for teaching children to count. To maintain network to train specialists and parents to use Numicon effectively.
- To increase the number of seminar participants working with people with DS
- To start new projects with Moscow department of social development and Russian ministry of education
- To publish 2 issues of a national scientific-practical journal “DS in 21st century” to raise professional awareness in Russia (target group – medical staff, social workers, special teachers and students).
- To foster education opportunities for children with Down syndrome.
- To continue development of international cooperation in order to take on board new techniques.
- To develop education services for professionals: training, seminars, conferences for professionals and parents.
- To work with the media to organise campaigns to raise public awareness on DS with the aim of changing attitudes.
- To support regional NGOS in building up their potential for improving the lives of children with DS in the above mentioned regions.
- To develop Charity Sports brand and fund “Syndrome of Love” in order to increase fundraising potential.

DOWNSIDE UP LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 JUNE 2020

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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;
- 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 company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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:

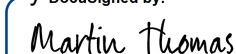
- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

Menzies LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

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

By order of the board



M.N.C. Thomas

Trustee

30-Jun-2021

DOWNSIDE UP LIMITED

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF DOWNSIDE UP LIMITED

Opinion

We have audited the financial statements of Downside Up Limited for the year ended 30 June 2020 which comprise of the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements Companies Act 2006.

Basis for our opinion

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

Conclusions relating to going concern

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

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

Other Information

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

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

We have nothing to report in this regard.

DOWNSIDE UP LIMITED

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF DOWNSIDE UP LIMITED

Opinions on other matters prescribed by the Companies Act

In our opinion, based on the work undertaken in the course of the audit, the information given in the Trustees' Report for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 companies exemption in preparing the Trustees Annual Report.

Responsibilities of Trustees

As explained more fully in the Trustees Annual Report, 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 parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

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

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

DOWNSIDE UP LIMITED

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF DOWNSIDE UP LIMITED

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Janice Matthews FCA
(Senior Statutory Auditor)
For and on behalf of
MENZIES LLP
Chartered Accountants & Statutory
Auditors
30-Jun-2021

DOWNSIDE UP LIMITED**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)
FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	General Funds for the year ended 30 June 2020 £	Restricted Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2019 £
Income and endowments					
Donations and legacies	3	1,588,024	272,813	1,860,837	1,431,096
Income from charitable activities	4	194,727	-	194,727	109,248
Investment income	5	-	-	-	271
Total income and endowments		1,782,751	272,813	2,055,564	1,540,615
Expenditure					
Costs of raising funds	6	(272,265)	-	(272,265)	(278,031)
Expenditure on charitable activities	9	(1,361,165)	(207,516)	(1,568,681)	(1,464,699)
Total expenditure		(1,633,430)	(207,516)	(1,840,946)	(1,742,730)
Net income /(expenditure) and movement in funds for the year		149,321	65,297	214,618	(202,115)
Reconciliation of funds					
Total funds brought forward		71,817	100,507	172,324	374,439
Total funds carried forward		221,138	165,804	386,942	172,324

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

DOWNSIDE UP LIMITED

BALANCE SHEET **AS AT 30 JUNE 2020**

			30 June 2020		30 June 2019
	Notes	£	£	£	£
Fixed assets					
Intangible assets	13	-		-	
Tangible assets	14	886,664		951,913	
			886,664		951,913
Current assets					
Debtors	15	931		14,064	
Cash at bank and in hand		727,385		191,921	
			728,316		205,985
Creditors: amounts falling due within one year	16		(1,228,038)		(985,575)
Net current assets			(499,721)		779,590
Creditors: amounts falling due after more than one year	17		-		-
Total net assets			386,942		172,323
Reserves					
Restricted income funds	18		165,804		100,507
Unrestricted funds			221,138		71,816
Total reserves	19		386,942		172,323

These financial statements have been prepared in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of trustees on 30-Jun-2021.

DocuSigned by:

Martin Thomas

6C64D049E8C94B6
M.N.C. Thomas
Trustee

Company Reg. No.: 07447541

DOWNSIDE UP LIMITED**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

			30 June 2019		30 June 2019
	Notes	£	£	£	£
Net cash flow from operating activities	20		434,077		(13,103)
Net cash flow from investing activities					
Purchase of tangible fixed assets		-		-	
Net cash flow from investing activities			-		-
Net cash flow from financing activities					
Loans received		101,387		-	
Net cash used in financing activities			101,387		-
Increase in cash			535,464		(13,103)
Cash and cash equivalent brought forward			191,921		205,024
Cash and cash equivalent carry forward			727,385		191,921

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

1 General information

Downside Up Limited is a private company limited by guarantee, registered in England and Wales. The address of its registered office is Ark Farm, Old Wardour, Tisbury, Salisbury, Wiltshire, United Kingdom, SP3 6 RP.

The company's registration number is 07447541.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2016) – (Charities SORP (FRS 102)), Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared under the historical cost convention in accordance with applicable accounting standards.

Downside Up Limited meets the definition of public benefit entity under FRS 102.

These accounts include information about the company and an operation it controlled in Russia, Downside Up Charitable Fund (Russia) and Charitable fund "Syndrome of love" (Russia). In order to show a true and fair view, the accounts were prepared on the basis that the two operations are a sole entity.

2.2 Preparation of the accounts on a going concern basis

The charity reported a net income of £214,618 for the year and have a healthy cash balance of £727,385, the charity has a some level of debtors and guaranty from trustees at the year end and so on this basis the charity is a going concern.

2.3 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

2.4 Income recognition policy

Donations, legacies, and other forms of incoming resources are accounted for when they are receivable, except insofar as they are incapable of financial measurement. When donors specify that donations are for particular purposes, this income is included in incoming resources as restricted funds when receivable.

2.5 Government Grants

Government grants are incoming resources which are received from government, government agencies and similar bodies whether local, national or international. Such grants are accounted for when they are receivable as restricted funds until such funds would not be recognised as expenditures for the period to fulfill grant purposes.

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

2. Accounting policies (continued)

2.6. Expenditure

Resources expended are included in the Income and Expenditure Account on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in these cost categories.

Governance costs comprise the costs of running the Charity, including strategic planning for its future development, external audit, and legal advice for the Trustees, and all the costs of complying with constitutional and statutory requirements, such as the costs of Board and Committee meetings and of preparing statutory accounts and satisfying public accountability.

2.7 Intangible fixed assets and amortisation

Intangible assets disclosed in the accounts are the costs relating to the website Downsideup.wiki.

The website's costs are amortised on a straight line basis of 33% per annum.

2.8 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold buildings	5% per annum
Motor Vehicle	20% per annum
Fixtures, Fitting and Equipments	20% per annum

2.9 Tax recoverable

Tax recoverable on relevant income received under gift aid is accounted for at the same time as income which it relates.

2.10 Pensions

The operation entities (Downside Up Charitable Fund (Russia) and Charitable fund "Syndrome of love" (Russia)) makes payments to State Pension Fund of Russian Federation. These payments are calculated by the employer as a percentage of salary expense and are expensed as they are incurred.

2.11 Financial instruments

A financial assets or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basis financial instruments are initially recognised at the historical price, unless the arrangement constitutes a financial transaction, where it is recognised at the present value of future payments discounted at the market rate of interest for similar debt instrument.

2.12 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity.

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

3 Income from donations and legacies

	General Funds for the year ended 30 June 2020 £	Restricted Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2019 £
Grants	729,097	272,814	1,001,911	627,432
Corporate donations	337,153	-	337,153	374,744
Other donations	521,774	-	521,774	428,920
	1,588,024	272,814	1,860,837	1,431,096
Total 2019	1,285,104	145,992	1,431,906	

During the year ended 30 June 2020 Charity received Government grants in amount of £ 263,893 worth which were received from Committee of Public Relations of Moscow Government and Russian Presidential Grants Fund (2019 - £88,158).

4 Income from charitable activities

	General Funds for the year ended 30 June 2020 £	Restricted Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2019 £
Red square bike ride	-	-	-	15,450
Lotteries, Bazaars, Parties	7,092	-	7,092	-
Ski-a-thon	11,711	-	11,711	1,406
Football match	27,958	-	27,958	24,334
Marathon	55,899	-	55,899	10,338
Other	92,068	-	92,068	57,719
	194,727	-	194,727	109,248
Total 2019	109,248	-	109,248	

5 Investment income

	General Funds for the year ended 30 June 2020 £	Restricted Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2020 £	Total Funds for the year ended 30 June 2019 £
Bank interest	-	-	-	271
Exchange gains	-	-	-	-
	-	-	-	271
Total 2019	271	-	271	

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

6	Costs of raising funds General fund	For the year ended 30 June 2020	For the year ended 30 June 2019
		£	£
	Salaries	67,750	209,530
	Fundraising	117,039	38,616
	Printing, postage and stationery	517	-
	Telephone	2,962	74
	Training and conference delivery	2,643	-
	Utilities and maintenance	57,847	20,695
	Numicon project costs	17	1,138
	Costs for Start Speak sales	-	7,979
	Advertising	23,490	-
		272,264	278,032
	Restricted Fund		
	Salaries	-	-
	Total Funds	272,264	278,032

7	Analysis of expenditure	Support costs for the year ended 30 June 2020	Direct costs for the year ended 30 June 2020	Total costs for the year ended 30 June 2020	Total costs for the year ended 30 June 2019
		£	£	£	£
	Costs of raising funds	-	272,264	272,264	278,032
	Charitable activities	191,035	1,377,646	1,568,681	1,464,699
		191,035	1,649,910	1,840,946	1,742,730

8	Support costs General fund	For the year ended 30 June 2020	For the year ended 30 June 2019
		£	£
	Salaries	105,545	62,950
	Repairs and maintenance	1,878	526
	Printing, postage and stationery	1,270	1,962
	Telephone	-	49
	Travel	159	263
	Legal and professional	40,524	39,142
	Audit	14,754	17,324
	Bank charges	6,760	3,262
	Utilities	-	121
	Sundry expenses	4,123	4,744
	Loss on exchange	10,472	24,663
	Taxes	5,549	5,354
		191,035	160,360

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	For the year ended 30 June 2020	For the year ended 30 June 2019
9 Charitable activities		
General fund:	£	£
Salaries	572,826	481,829
Contract labour	2,714	754
Advertising, raising awareness events	4,298	4,702
Training and conference	10,376	18,482
Telephone	1,068	1,021
Repairs and maintenance	44,346	29,662
Printing, postage and stationery	6,392	6,798
Regional network	27,516	-
Information center costs (Downsideup.wiki)	28,658	21,378
Heating and lighting	10,130	7,603
Travelling expenses	2,289	1,383
Family support	14,371	33,749
Information materials production	34,174	25,015
Staff training	5,344	24,258
7+	17,775	21,415
Syndrome of love raising Awareness events	130,342	153,144
Professional orientation	1,095	5,174
Internally generated costs – New Building for 7+	7,336	14,457
Depreciation	55,480	57,200
SL-projects for people with DS	96,529	51,123
Online services to families and specialist	97,073	139,648
Governance costs	191,035	160,360
	1,361,165	1,259,155
Restricted Fund		
Project financed by Committee of Public Relations of Moscow Government	20,709	25,289
Depreciation – Buildings (Building Fund)	9,770	9,770
For home visits - Kljuch	-	3,888
Football for people with DS (sponsored by FIFA)	27,827	78,813
RF-Social advertising	-	21,883
RF-Regional network	-	34,767
RF-FPG Prevention	20,340	31,134
RF-FPG 7 Plus	41,507	-
RF - Thermos	35,062	-
RF - Charity Athlet	44,693	-
RF-Ethics	7,608	-
	207,516	205,544
Total Funds	1,568,681	1,464,699

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 JUNE 2020**

10	Net income/(expenditure) for the year	For the year ended 30 June 2020 £	For the year ended 30 June 2019 £
	This is stated after charging:		
	Depreciation of fixed assets	65,250	66,970
	Amortization of intangible fixed assets (as part of Information center costs)	-	-
	Auditors remuneration:		
	- Auditors fees	14,754	17,324

11	Staff costs (before allocation to charitable activities))	For the year ended 30 June 2020 £	For the year ended 30 June 2019 £
	Salaries	585,195	568,576
	Social security costs	160,927	185,733
		746,122	754,309

During the year ended 30 June 2020 Charity has not paid any termination or severance payments to former employees (2019 - £ Nil).

No employees had earnings above £60,000 in the current or previous year.

The Chief Executive Officer and the Director of Development receive remuneration in respect of services they provide undertaking those roles and not in respect of their services as trustees. Other trustees did not receive any remuneration from the company nor were they reimbursed for any expenses during the year (2019: £ Nil).

	For the year ended 30 June 2020 £	For the year ended 30 June 2019 £
A.Y.Portugalova (Chief Executive Officer)	37,941	31,513

12	Staff numbers	For the year ended 30 June 2020	For the year ended 30 June 2019
	Direct charitable objectives	81	70
	Management and administration	10	9
	Fundraising and publicity	9	9
		100	88

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 JUNE 2020**

13 Intangible fixed assets

	Web-site Downsideup.wiki £
Assets cost, valuation or revalued amount	
Balance brought forward	97,315
Additions	-
Balance carried forward	97,315
Accumulated amortisation and impairment provisions	
Balance brought forward	97,315
Charge for year	-
Balance carried forward	97,315
Net Book Value	
Brought forward	-
Carried forward	-

14 Tangible fixed assets

	Freehold land & Buildings £	Motor Vehicle £	Fixtures, Fittings and Equipment	Total £
Assets cost, valuation or revalued amount				
Balance brought forward	1,169,551	3,206	9,228	1,181,985
Additions	-	-	-	-
Balance carried forward	1,169,551	3,206	9,228	1,181,985
Accumulated depreciation and impairment provisions				
Balance brought forward	217,762	3,206	9,104	230,072
Charge for year	65,126	-	124	65,250
Balance carried forward	282,888	3,206	9,228	295,321
Net Book Value				
Brought forward	951,789	-	124	951,913
Carried forward	886,664	-	-	886,664

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	30 June 2020	30 June 2019
	£	£
15 Debtors: amounts falling due within one year		
Accrued income (pledged donation)	931	14,064
Amount due from Downs Syndrome Diamond Foundation Limited	-	-
	931	14,064

	30 June 2020	30 June 2019
	£	£
16 Creditors: amounts falling due within one year		
Accruals and deferred income	38,380	21,191
Loan payable to Downs Syndrome Diamond Foundation Limited (interest-free loan)	960,000	960,000
Loan payable to Downs Syndrome Diamond Foundation Limited (interest-free loan)	101,387	-
Amount due to Downs Syndrome Diamond Foundation Limited	128,271	4,384
	1,228,038	985,575

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

17 Restricted funds

	Balance As at 1 July	Movement in resources		Balance As at 30 June
	2019	Incoming	Outgoing	2020
	£	£	£	£
Building Fund	70,776	-	(9,770)	61,006
Project financed by Committee of Public Relations of Moscow Government	3,719	22,558	(20,709)	5,568
Football for people with DS (sponsored by FIFA)	22,389	8,920	(27,827)	3,482
Prevention financed by Presidential Grants Fund	3,623	241,336	(149,210)	95,749
	<u>100,507</u>	<u>272,814</u>	<u>(207,516)</u>	<u>165,804</u>

The Building Fund was established in 2003 to provide for the reconstruction and renovation of the new building for the Early Intervention Centre in Moscow.

Project financed by Committee of Public Relations of Moscow Government was established in 2013 to develop early intervention programmes and partnership with Moscow kindergartens.

Project financed by FIFA is established in 2017 to organize football sessions for Children with Down Syndrome, creating a methodology for organizing the football education, lecture on psychological and pedagogical specifics of training, practical and demonstrational trainings for Children with Down Syndrome with friendly matches of the Programme team with participants of Moscow Youth Football League.

Project Prevention financed by Presidential Grants Fund is established in November 2018 to promote the prevention of abandonment of children with Down Syndrome by providing regular comprehensive psychological and pedagogical support to parents of children with Down Syndrome at an early age.

DOWNSIDE UP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Intangible fixed assets	-	-	-
Tangible fixed assets	825,658	61,006	886,664
Net current assets	(604,520)	104,798	(499,722)
Creditors of more than one year	-	-	-
	<u>221,138</u>	<u>165,804</u>	<u>386,942</u>

19 Reconciliation of net incoming/outgoing resources to net cash flow from operating activities

	30 June 2020 £	30 June 2019 £
Net incoming/(outgoing) resources before transfers	214,618	(202,115)
Amortisation	-	-
Depreciation	65,250	66,970
Decrease in debtors	13,133	119,018
Increase in creditors	141,076	3,023
Net cash for operating activities	434,077	(13,104)

20 Analysis of changes in Net Debt

	At start of year	Cash flows	At end of year
Cash equivalents	191,921	535,464	727,385
Loans falling due within one year	(960,000)	(101,387)	(1,061,387)
Total	(768,079)	434,077	(334,002)

21 Related party transactions

Mr J A Barnes and Mr M N C Thomas are also Trustees of Downs Syndrome Diamond Foundation.

Downs Syndrome Diamond Foundation received funds on behalf of Downside Up limited which are remitted to that company on a regular basis. The balance due to Downs Syndrome Diamond Foundation at 30 June 2020 was £128,271 (balance due to Downs Syndrome Diamond Foundation at 30 June 2019 - £4,384).

A loan from Downs Syndrome Diamond Foundation of £960,000 was also agreed during last year, repayable in 11 months or before May 2021.

A further interest-free loan was made by Downs Syndrome Diamond Foundation during the year of £101,387.

22 Corporate taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

23 Control

During the year ended 30 June 2020 and the previous year the charity was controlled by the Trustees.

24 Voluntary work

The Trustees estimate the value of voluntary work received the year ended 30 June 2020 amounted to £5,000 (2019: £5,000).