

## About the Down's Syndrome Association



# Report and financial statements

For the year ended 31 March 2021

Company number: 3310024  
Charity Number: 1061474  
Auditors:

SAYER | VINCENT  


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## Trustees' annual report

### For the year ended 31 March 2021

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<b>Company number</b>	3310024
<b>Country of incorporation</b>	United Kingdom
<b>Charity number</b>	1061474
<b>Country of registration</b>	England
<b>Registered office and operational address</b>	Down's Syndrome Association Langdon Down Centre, 2a Langdon Park, Teddington, Middlesex, TW11 9PS

#### Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Georgie Hill	Chair
Sarah Leggat	Vice Chair
Anya Souza	
Trevor Pearcy	
Gerry Coghlan	
Robert Stirling	
Darren Warkcup	Treasurer

#### Key management personnel

Carol Boys	Chief Executive
Sharon Gordon-Roberts	Finance & Fundraising Director
Gillian Bird	Services Director

#### Bankers

Royal Bank of Scotland, St Paul's Branch, 9-13 Paternoster Row, London EC4M 7EH

#### Solicitors

Russell Cooke, 2 Putney Hill, London, SW15 6AB

#### Auditor

Sayer Vincent LLP, Chartered Accountants and Statutory Auditor,  
Invicta House, 108-114 Golden Lane, London EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. 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: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

#### Objects of the charity

The objects of the Association, as stated in its memorandum and articles of association, are:

- To create and develop the conditions which will enable people with Down's syndrome to attain their full potential.
- To undertake any other charitable activities in connection with Down's syndrome.

In furtherance of these objectives, the Association offers information and support to people with Down's syndrome, their parents and carers, interested professionals and the general public. It also champions the rights of people with Down's syndrome and works to improve knowledge and understanding of the condition. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### Mission

Our mission is to benefit the public by creating and maintaining the conditions that will enable all people with Down's syndrome to live full and rewarding lives. In working towards this we train and educate the professionals who work with people with Down's syndrome to promote best practice and new initiatives. We carry out research into various health issues and campaign to change policy and service provision. Most importantly, we provide information and support directly to families and carers on all aspects of living with and supporting people with Down's syndrome throughout their lives.

#### Aims

- To campaign for the rights of people with Down's syndrome.
- To be the centre for information and training in relation to people with Down's syndrome throughout their lives.
- To involve adults with Down's syndrome in the work of the DSA and to gather and represent their views.
- To increase and retain the membership of the organisation.

- To develop the organisation's sources of funding, working within the annual budget and managing risk.
- To encourage and monitor research into health and education.
- To develop and maintain links with learning disability and other relevant organisations.

### **How our activities deliver public benefit**

The implementation of our aims and those we try to help are described below. All of our charitable activities focus on enabling people with Down's syndrome to live full and rewarding lives and are undertaken to further our charitable purposes for the public benefit. Our aims fully reflect the purposes the charity was set up to advance.

### **Who uses and benefits from our services?**

The services we provide are available throughout England, Wales and Northern Ireland. Demand for our services is growing and our helpline, which is usually our first point of contact with those requiring our services, is provided free of charge to everyone.

Equal access to our services is an important issue to us and we monitor the ethnic diversity of our members and proactively try to reach underrepresented ethnic and social groups.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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# Strategic Report

## Achievements and performance in the year to 31 March 2021

The charity's main activities and who it serves are described below. All its charitable activities are undertaken to further the Down's Syndrome Association's charitable purposes for the public benefit.

## 1. Information, training and assessments

**Objective 1:** To continue to develop and provide information, advice and support

In 2020 - 2021 we provided advice, information, support and advocacy through our Helpline service, closed Facebook groups, assessment service, training and online meetings. We published a range of new information resources focused on support for people who have Down's syndrome and families during the pandemic, including supported decision making, learning and emotional well-being.

### Helpline service: phone calls and emails

We saw a significant increase in the demand for our Helpline service. We provided advice, information, support and advocacy for thousands of parent carers, family members, people who have Down's syndrome, professionals, and members of the public. Calls and emails increased by 50% compared with the previous year.

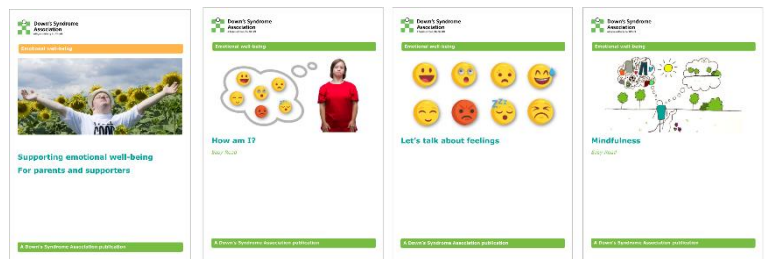
A proportion of calls were specific to the pandemic, including shielding advice and interpretation of guidance for health, education, work, day opportunities and supported living. Requests for information about child development and education, emotional well-being, and support during the prenatal period also increased. Consistent with previous years, calls for information on welfare benefits and support for appeals remained very high.

### Closed Facebook groups

We supported thousands of members of private online forums. Each of our nine closed Facebook groups has a unique focus: children from birth to 11 years of age, young people 12 -18 years, adults, children and adults with complex needs and/or autism, teenagers and young adults experiencing mental regression, maternity services, health care, dementia and a group for members of Our Voice.

### Information resources, campaigning and consultation responses

In September 2020, we published a comprehensive suite of resources to support people's emotional well-being.



We established Our Voice in 2020 to operate across all of our services as part of our inclusive participation strategy. Members of Our Voice responded quickly to the urgent need for accessible information as the coronavirus epidemic developed, creating 45 accessible information resources in different formats. Members of Our Voice also worked with Government to co-produce accessible information for people who have Down's syndrome and people with a learning disability.



### Working with the Our Voice team

We worked with members of the Our Voice team to amplify their stories, voices and creativity.

The Our Voice team have told us [how they found 2020](#), interviewed researchers, [exercise gurus](#) and more, and shared their views on the representation of people who have Down's syndrome in TV and the movies.

They also created [this amazing film about the Our Voice team](#).

We added new information resources, including videos, to help parents and practitioners support speech, language and communication. Two resources presented evidence-informed guidance about the role of the speech and language therapist, one for pre-school children and one for primary age children.

We made sure our community was heard by campaigning on health, safety and rights during the pandemic. We asked questions and gave feedback to the Department of Health and Social Care at each step as Government guidance was developed and communicated.



We submitted consultation responses to Welsh Government on transition from children to adult health services in July 2020, for NICE Postnatal Care guidance in November 2020, The Disability Employment Gap (WorkFit) in November 2020, the Law Commission Hate Crime consultation in December 2020 and for NICE Antenatal Care guidance in March 2021.

**Objective 2:** To continue to deliver a series of national training events that meet the needs of professionals and families

We offered online training and support events to support individuals at every stage of their lives.



More parent carers, professionals and people who have Down's syndrome than ever before participated in one or more of our 155 online training and support events. By converting to online training, we increased our reach compared with 2019-2020 and thousands more people were able to access the 76 training online training events:

### **Education**

- Education and development at home, primary and secondary school and in college
- Positive behaviour support for individuals within different age ranges, and in depth sharing of good practice with case studies for parent carers
- Relationships and sex education

### **Health**

- Covid-19 related and health inequalities
- Cognitive decline and dementia
- Emotional well-being

### **Support for adults**

Our range of titles for supporting adults who have Down's syndrome included training on all related areas as well as masterclasses on personal budgets, planning for a good life, housing options and support to make decisions.

### **Parent carer resilience**

Our online training events are designed for parent carers as well professionals. In order to provide additional support for parent carers we held regular meetings focused on caring for people who have complex needs and /or an additional diagnosis of autism throughout the year, and, from January 2020 onwards, well-being meetings led by a Mindfulness practitioner.

### **Maternity Services**

More maternity professionals learned about the lived experience of people who have Down's syndrome and how to support new parents and pregnant women and partners during the prenatal period through our Tell it Right training events. We provided access to recorded online webinars for maternity service students and qualified professionals as well as live online training.

### **DSA Updates**

We provided weekly updates on Covid-19 and people who have Down's syndrome between November 2020 and March 2021. The updates shared new information with thousands of family members, people who have Down's syndrome and practitioners.

**Objective 3:** To develop assessment and education consultancy services

Our speech and language therapist and inclusive participation officer advocated for more people who have Down's syndrome in need through individual assessments and reports by facilitating individual, person-centred plans.



Speech and language therapy assessments took place at DSA offices in Teddington and Belfast.

We provided more online education consultancy for schools.

**Objective 4:** We will continue to engage with Public Health England and Public Health Wales with regard to the offer of antenatal screening in England and Wales and provide the lived experience of individuals with Down's syndrome and their families in the delivery of training for relevant health professionals.

This has continued to be an area of focus for us this year. We have attended 4 x quarterly Wales NIPT (Non-Invasive Pre-Natal Screening) Evaluation Board meetings and have additionally worked with policy leads in Antenatal Screening Wales in reviewing their booklets for women and their handbook for midwives. We have made our Tell it Right training for health professionals available as a pre-recorded webinar and this has been accessed extensively across Wales, increasing our reach.

**Objective 5:** We will be active members of the Welsh Ministerial Advisory Group in Learning Disability, which meets quarterly.

Our Services Development Manager is a member of the Ministerial Advisory Group on Learning Disability, which has continued to meet (virtually) during the last 6 months. Additionally, since April 2020, the Down's Syndrome Association has played an important role in participating in regular Zoom meetings with Welsh Government officials and other third sector Sustainable Social Services Funding recipients (including Mencap, Learning Disability Wales, People First Wales and All Wales Forum). This has been crucial in developing a coordinated response to the current pandemic and how this has been affecting people with a learning disability in Wales. It has also contributed to greater sense of collaboration and partnership.

The role of Ministerial Advisory Group has been of paramount importance during this period of great change and uncertainty. We were delighted to see the swift restarting of the Improving Lives Programme (after the necessary, temporary pause during the early stage of COVID-19). We were grateful that the Minister was able to join us for one of virtual meetings.

These meetings have continued throughout the last 6 months and have been invaluable. It has been helpful to have additional Welsh Government officials join us for focused discussions on a number of relevant topics, especially around health inequalities and annual health checks and we have accessed presentations from researchers who have been focusing in COVID19 deaths of individuals who have a learning disability, helping us to quickly translate any learning from these into improvements in practice.

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## Beneficiary projects and services

### Membership

Membership is a continuing priority for the organisation as 'the more members we have, the stronger our voice'.

During the year we successfully achieved all 5 objectives:

- Successful integration between the website and the Salesforce database – streamlining the joining and renewal process. We will be promoting this method to all.
- Gathered more email addresses so renewals can be sent out digitally rather than through the traditional mail method.
- Continue to promote membership in all training, conference and other events.
- Digitalise membership pack so it is easier to send out more efficiently and in a more cost-effective way.

Throughout the year it became a real necessity to digitise more aspects of our work. Our online reach meant we could extend the promotion of membership.

We successfully created a 'Group Membership' package for our local affiliated groups, which brings a beneficial structure to the relationship.

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## **WorkFit®**

### **Connecting Employers with Employees who have Down's syndrome**

**Objectives:** To provide training, information and resources to employers to support them to offer employment opportunities to people who have Down's syndrome. To develop employment opportunities for people who have Down's syndrome and provide advice and support to enable them to embrace the exciting challenges that lie ahead on the journey to fulfilling their career ambitions. To provide ongoing support to employers and candidates at all stages of the programme. The success of our Workfit programme is borne out in the numbers of people who are still in their jobs after many years of employment.

During 2020-21 the WorkFit programme was significantly impacted by the Covid-19 pandemic, which saw the WorkFit Team on partial or full-time furlough for the entire financial year. Despite massive restrictions in opportunities, we still managed to deliver the programme to some employers and follow up employment opportunities across England and Wales.

Since the project launch in 2012, WorkFit has secured hundreds of employment opportunities for people who have Down's syndrome. Opportunities for development had to be deferred due to Covid-19 but it is anticipated that the projected growth of the project will resume once Covid-19 restrictions are fully removed and numbers of employers expressing an interest is encouraging. The project has adapted its delivery to a fully online model.

During the year 15 WorkFit candidates were either made redundant or did not have fixed term contracts renewed, however a further 4 jobs were saved following discussions between WorkFit and the employers.

Since 2011, 1,176 people who have Down's syndrome have registered with the WorkFit programme, with candidate registrations last year reaching 40. It is clear that people's aspirations have been raised by the success of WorkFit in recent years with more family members now seeing permanent, paid work as a realistic and sustainable outcome for their relative who has Down's syndrome.

**The following are examples of feedback related to the impact of the pandemic and the types of situations that WorkFit are supporting.**

Candidates:

*'My employer has said I can work from home but I miss getting out of the house and seeing my friends at work.'*

Parents:

*'The employer was great. We had a 'live' discussion with them about changes e.g. hand hygiene and wearing a visor etc. and the best way to reintroduce him. He couldn't wait but was clearly nervous. Because of bus difficulties I give him a lift in but am hoping he'll feel confident to come home by himself on the bus soon as he has used public transport few times.'*

Employers:

*'We can't wait to welcome her back to work when it is safe and appropriate to do so.'*

Our profile had a significant boost recently due to our involvement with this year's World Down's Syndrome Day theme on employment. The DSA sponsored the 'The Hiring Chain' by CoorDown (Italy) video featuring actors who have Down's syndrome and a title song sung by the artist Sting. The video illustrated the benefits of hiring people who have Down's syndrome across a range of industry sectors and how this approach can create a virtuous chain reaction. The video and song have been warmly welcomed and widely shared across social media platforms around the world. The website provided a conduit for prospective employers to contact their Down's Syndrome Association or equivalent in their country. WorkFit received 33 enquiries through the website and is hoping to secure the first placement from one of these employers next month. WorkFit candidates have also appeared on TV, radio and podcasts being interviewed about their experiences.

We have not hosted any regional WorkFit conferences due to Covid-19, however we have initiated a series of online events where we invited candidates and employers to talk about their experiences of the world of work. At all of the events we welcomed WorkFit members, employers, professionals and practitioners from a range of services. Feedback from the events has been very positive and will continue for the present to complement the significant range of other online activities now being provided by the DSA.

Securing paid work has made a huge difference to the lives of WorkFit candidates. Along with developing paid work we also develop work experience, volunteering and supported apprenticeships placements to secure potentially life-changing opportunities for people who have Down's syndrome. We have seen our candidates grow in confidence, develop skills, expand their social circle and enjoy the self-esteem of being part of a team where their contribution is valued.

At all stages of the WorkFit programme our dedicated Employment Development Officers (EDO's) support the process and activities are underpinned by the expertise, resources and experience of WorkFit and the wider Down's Syndrome Association.

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## **DSActive**

The DSActive team have spent most of the financial year on full time or part time furlough. It has also been a challenging year for sport and physical activity, with leisure facilities having been shut since March 2020, with many only just reopening their doors in May 2021. Adults with Down's syndrome have also been advised to shield given their increased susceptibility to the coronavirus, which has negatively affected physical activity levels.

**Objective 1:** To provide opportunities for people who have Down's syndrome to be active, be healthy and play sport.

All DSActive sessions were stopped in April 2020 until at least December 2020. Some sessions did return in early 2021, and by the end of Spring 2021 football, tennis and athletics sessions were running regularly with almost 600 participants attending.

**Objective 2:** Festivals

All festivals in 2020 were suspended due to the coronavirus pandemic. We have plans in place to run 5 sailing festivals, 4 cricket festivals and 1 kayaking festival this summer in a range of places across England and Wales. These are all dependent on any future restrictions, but they are all due to be outside, so we hope to be able to run all of them.

**Objective 3:** Coach education

We have adapted all our coach education workshops to be delivered online. This has proved to be well received, has allowed us to invite more than 1 group to each session and has naturally made us more efficient as we do not need to travel to deliver these workshops. Since January 2021 we have delivered regular online workshops.

**Objective 4:** Nutrition app

The nutrition app has kept running throughout the pandemic, but numbers of users has dropped. This is most likely due to a lack of marketing and engagement whilst the team were on furlough. As sporting activities were stopped for most of 2020, and many adults with Down's syndrome would not have been going to do their food shopping, this will also have affected interest in the features of the app.

**Objective 5:** DSEngage

Since returning from furlough, the DSActive team have been heavily involved in the running and administration of the DSEngage programme. The programme has ensured that those at home have been able to keep active and healthy through a range of live and recorded sessions. From dance and yoga to live workouts and Pilates, and even sessions run by Mr Motivator. The programme so far has engaged over 620 people who have Down's syndrome.

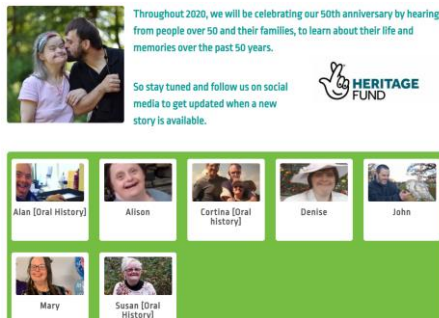
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## Campaigning

**Objective 1:** Involve adults who have Down's syndrome in the work of the DSA and to gather and represent their views.

We continue to promote and share the stories and voices of people who have Down's syndrome.

Working with our members, supporters and our colleagues we have created and shared stories via all our communications channels throughout the year.



### 50<sup>th</sup> Anniversary Memories & Stories Project

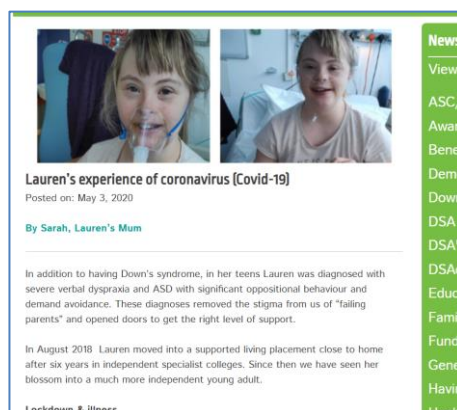
Despite the challenges of producing oral histories the pandemic we were able to continue with the project during 2020/21. We were pleased to share two further oral histories as well as eight more written pieces.

### Blogs and social media posts

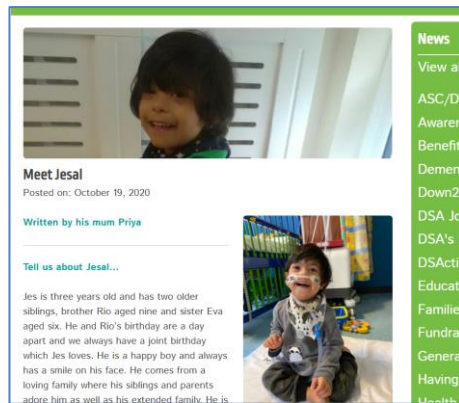
We have released a continuous stream of blogs and social media posts through the year covering a wide range of news and issues. In total over 500,000 people have been engaged through our social media channels. Examples of some of these are:-



Hannah wrote a blog about a project that she done for her degree course, inspired by her beautiful sister Mercy. They also made some fabulous films for us too!



In May 2020, Lauren's mum Sarah, shared their experience of Lauren falling ill with Covid-19 and being hospitalised.



Jesal's mum, Priya, wrote a blog post to introduce us to Jesal and to tell their story.

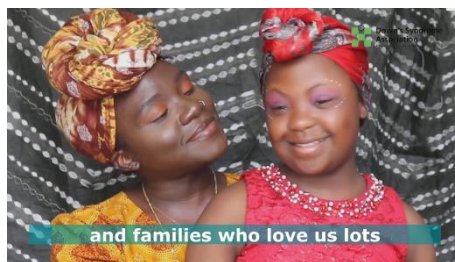
- 1,053 page views
- 9,021 people reached on Facebook
- 4,980 reach on Instagram

## Objective 2: Continue to raise awareness of our existence and our work

We continue to increase awareness of all aspects of the DSA's work through films, social media and press, supporting our colleagues in the Fundraising, Training & Information, WorkFit® and DSAActive teams.

Considerable progress was made on the development of a new website for the organisation during the year. The new website was launched in May 2021.

### We are... film



This compilation film has a simple but powerful message from people who have Down's syndrome about about all the different aspects of their lives.

Click here to view the film on YouTube: [We are... film](#)

## Covid-19 information and resources

Working with the Information and Training and Our Voice teams we produced and shared vital easy read information throughout the pandemic.





## Research

**Objective 1:** To identify new areas of research that should be undertaken

We continue to record and monitor the experiences of callers to our Helpline. This information, along with our knowledge of current research, allows us to identify potential new avenues for study that may lead to practical outcomes for people who have Down's syndrome and their families. We communicate this knowledge to researchers to inform the direction of their research.

**Objective 2:** To support other organisations or people who are conducting research that may be of benefit to people who have Down's syndrome

The DSA has worked with a number of researchers this year, advising on the development of projects and project materials, finding participants and raising awareness of the work of researchers through our website and social media channels. Below are some of the projects we are involved with at an advisory level or have supported:

- Survey of experience of Covid-19 crisis of people with a learning disability or autistic spectrum disorders – University of Cardiff
- Fathers' experiences of parenting a young adult (18 to 25 years) who has Down's syndrome – University of Leeds
- EUROLINKCAT Parent Survey – University of London
- Flourishing Lives (looking at the gap between learning disability policy and practice – social care and support for adults) – University of Oxford
- Quality of EHCP outcomes for primary school students (aged 5 to 12 years) with Down Syndrome - University of Oslo
- Exploring how quality of life is measured for adults with a learning disability – University of Leeds
- Technology Usage by Children with Down Syndrome – University of Leicester
- Speech Fluency in Down Syndrome (Wayne State University, USA)

### Meetings and collaboration

- Technology Usage by Children with Down Syndrome – University of Leicester – Zoom meeting re wording and questions for a survey for parents
- Fractures in people with intellectual disabilities – University of Oxford– update meeting and a supporting letter for a follow-up study by the team.
- We met to offer support for further investigation into the development of bilingualism in children who have Down syndrome – University of Bangor.
- We collaborated with the University of Cambridge Dementia in Down Syndrome team to publicise their work looking at dementia during this year's Awareness Week.
- We met with researchers from the 'Education and Child Health Insights from Linked Data' team (ECHILD), University College London, to discuss our future involvement as a stakeholder and our support for a study using the linked data on health and education for children and young people who have Down's syndrome.



- We met with Cambridge University researchers to discuss a study to investigate regression in teenagers and young adults who have Down's syndrome that we are supporting.
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## Raising funds

**Objective 1:** To maintain sufficient funding for the DSA

We are extremely grateful for the generous support we received from our loyal donors in the year which resulted in total income ending the year over budget. This was underpinned by legacy and trust income, however corporate support remained strong and events did remarkably considering lockdown.

In the next year we face new and unknown challenges but the team is ensuring that we stay alert and aware of what they are and react accordingly

**Objective 2:** To increase unrestricted fundraising

We ran a successful Appeal during the year and also promoted the benefits of legacies to our supporters.

**Objective 3:** Ensure the fundraising structure complements the economic environment

The team has changed a lot over the last year. The reduced team has worked more flexibly but as things re-open we need to stay aware of how we manage to keep all bases covered and maximise our income.

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## Financial review

The Down's Syndrome Association income was £3.1m (2020: £2.3m). This increase from the previous year was largely due to an increase in legacy income and trust donations, including new donors. We were also very grateful to have received grant funding during the year from the National Lottery Community Fund who provided a grant to support our work in response to Covid-19, and grant income from the Furlough Job Retention Scheme.

Total expenditure decreased from the previous year to £2.0m (2020: £2.4m). The decrease was largely due savings made as projects were furloughed and there was no staff travel during the year.

The amount of money spent on raising funds represented 15.3% (2020: 16.8%) of total expenditure (or 15p in every £1 spent).

Overall there was a surplus in the year of £1.1m (2020: deficit £56,000). This surplus was achieved due to the unbudgeted legacy, trust and grant income received during the year.

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## **Down's Syndrome Trading Ltd**

This is the subsidiary trading company of the Down's Syndrome Association. Its principal activity is the sale of Christmas cards, socks, t-shirts and books. 'The Lots of Socks' campaign was incredibly popular during Awareness Week. The company made a gross profit of £22,354 (2020 - £10,596) and after administrative expenses the company made an operating profit of £15,164. The company will gift aid any profits to its parent undertaking, the Down's Syndrome Association in the next year (2020 - £3,508).

## **Principal risks and uncertainties**

### **Risk management**

As part of their ongoing strategic planning work, the trustees carry out a formal risk review each year to examine the major risks facing the charity. The review considers both top down and bottom up risks and ranks them in order of likelihood and impact. Responsibility for each risk is allocated either to a member of the senior management team or to the trustees. The senior management team provide updates to the trustees each quarter on their progress against action plans designed to manage the risks identified. The risk register was most recently reviewed and updated by the trustees in March 2021.

The main risks facing the Association have been identified as a loss of funding and the possibility of members leaving. In order to mitigate against these risks a fundraising strategy has been established which strengthens and diversifies our income streams. Additionally the reserves policy has been revised and updated to ensure security and financial stability through the uncertain years expected ahead.

Strong relationships are developed with our members through frequent and regular communication utilising various channels, including social media and regular virtual updates via zoom. This ensures that all members have a sense of "belonging" and that all members are aware of our latest news and any developments and that they are confident that the organisation is stronger because they are a part of it. Any lapses in membership are followed up and any reasons for lapses are addressed.

### **Reserves policy and going concern**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover any unplanned or emergency expenditure. The reserves policy has been updated in light of the pandemic, in order to provide a level of security and a buffer, which will allow our services to continue to be offered and delivered with certainty over the next few years. This provides stability and reassurance to our members, supporters and the wider public that our organisation will continue to operate over the long term, is reliable and dependable and is a going concern. The reserves policy states that the unrestricted funds not committed or invested in tangible fixed assets and stocks ('the free reserves') held by the charity should be between six to nine months of the resources expended. That equates to between £1.2m and £1.8m in general funds, based on the budget for 2021-22. At this level the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees are aware that should this occur consideration would need to be given to how

such funding would be replaced or the activities changed. The free reserves currently available equate to just over seven months running costs and amount to £1.5m.

The designated funds have also been reviewed and have been built up to provide adequate levels of funding to ensure that when they are needed to be drawn on sufficient funds will be available. The designated funds are:-

**IT & Systems** – funds to allow our IT infrastructure and software to be kept secure and up to date to allow our services to be delivered in the most efficient way and staff to work flexibly as required

**Emergency Fund** - funds to be drawn on if an unexpected drop income or other emergency needs an immediate response

**Building Fund** - provision for building repairs and maintenance

**Employment Fund** - allowance for investment in our WorkFit project

**Research Fund** - funds to allow us to launch research projects as the opportunity arises

Our consolidated balance sheet remains strong. The trustees have reviewed the circumstances of the Down's Syndrome Association and consider that adequate resources continue to be available to fund the activities of the Association for the foreseeable future. The trustees are of the view that the Association is a going concern.

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## Plans for the future

### Information, training and assessments

- We will continue to develop inclusive participation at all levels, including development of new services, training events, information resources and as advisers on research.
- We will continue to inform, raise awareness and campaign about the health, education, employment and adult support needs of people who have Down's syndrome and their rights.
- We will develop a pathway with national stakeholders to improve quality of care and support for new and expectant parents.
- We will continue to improve our series of evidence-informed guidance about the role of the speech and language therapist with recommendations for effective speech, language and communication practice for children and young people at secondary school and college, and to work with others to improve speech and language therapy services for children, young people and adults.
- We will use promote inclusive education with partner organisations.
- We will continue to offer support, information and training for parent carers, family members and professionals.
- As key stakeholders, we will submit evidence for government consultations in Wales, England and Northern Ireland. We will continue to advise on the Wales ministerial advisory group and to feedback on NICE clinical guidance.

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### WorkFit

- After the hiatus of Covid-19, the demand for the programme has been re-energised with significant interest both from people who have Down's syndrome who want to start or develop their careers and from employers who wish to partner with us to offer opportunities.
- We continue to expand our reach beyond the traditional sectors of catering, retail and hospitality, placing people in roles in arts and heritage, construction, finance and law, warehouse and distribution and a range of public sector bodies including the emergency services.
- We will continue to work with affiliated groups to encourage adults who have Down's syndrome to explore employment opportunities, source employer contacts and share job vacancies.

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### DSActive

- Continue to re-launch as many DSActive sessions as possible so that people with Down's syndrome have opportunities to remain active and healthy.
- To run as many taster festivals in a variety of sports as possible, to ensure that we are encouraging people with Down's syndrome to return to sport and physical activity.

- Ensure that those who are not able to attend sessions are able to keep active at home through the DSEngage programme.
  - To restructure the programme to ensure it reaches its main aim given that the landscape of disability sport has changed significantly following the coronavirus pandemic.
- 

## Campaigns, policy and research

- Launch new DSA website. Continue to develop it to ensure that it provides the best possible platform for our community and the organisation.
  - Deliver our postponed 50<sup>th</sup> anniversary celebrations.
  - Work closely with members of the Our Voice team to amplify the voices of people who have Down's syndrome in the communications output of the DSA.
  - We will continue to encourage more engagement with our members and their families through life-stories and include people of all ages, backgrounds and abilities to ensure a wide range of life experience is shown.
- 

## Raising Funds

### Trusts

- Build on the incredibly good year for trust income in 2020/21
- Trusts are being sent much more in-depth reports/updates and stewardship has been improved. Better management of relationships is being continued and expanded.
- Focus on funding for specific programmes – for example DSEngage received a grant for just under £70k to help run and expand the project by a new Trust.
- Other focuses for 2021/22 financial year will be on:
  - Continuing with the good level of stewardship currently set up.
  - The creation of a 'touch base' document to be sent to Trusts who have supported us previously but not recently. We hope this will result in new and also extended grants.

### Events

- Covid-19 had a huge impact on physical fundraising events. The entire calendar of events was cancelled/postponed which resulted in a switch to virtual fundraising:
  - MAYrathon was launched in May 2020 to increase income, which saw £8k+ raised.
  - Challenge 21 was relaunched in March 2021 which has so far seen just under £27k raised. We launched this event with the help of Run for Charity and had new medals created. This event is now going to run continuously throughout the rest of the financial year.
- Our London Marathon and Great North Run places were all postponed and we did not have to pay any extra money. Due to dropouts and reallocation of years, we were

able to recruit new runners for both events which should hopefully result in an injection of funds raised during this new financial year.

- The now cancelled Prudential RideLondon has seen 6 places be transferred to our London Marathon allocation over the next 3 years, between 2021 and 2024. This will result in extra income that we previously would have not received.
- Our partnership with Ultra Challenges was extended to incorporate this year, at no extra cost. Their events are the first mass participation events we hold places in to restart. 2021/22 should be a relatively profitable year for these challenges.
- Our relationship with Run for Charity is proving a good one and we will continue this when our partnership is due for renewal. Buying 'pay as you go' places in events is much more cost effective.
- There will be more emphasis on Corporate partnerships and employees taking on events in support of the charity. This has worked well with several current supporters so far and we hope to expand this income stream.

### **Community**

- This branch of fundraising has had to be paused due to the current climate. Changes to the community fundraising offer will be looked at in 2021/22.
- We still plan to look into new community themed inserts for our fundraising pack.

### **Corporates**

- Good relationships were established with new companies in 2019-20 and we will build on these relationship in 2021-2022 to encourage more donations.
- Working with larger corporates we will apply for quality grants over £20,000 to sustain projects including WorkFit and core work of DSA
- Work alongside the Northern Ireland offices to encourage more corporates from NI, to give donations
- Explore opportunities for support in South-West and build on any relationship with existing companies in this area
- Actively work to secure new companies to support DSA and bring in a 'stable of new support for DSA'.

### **Other**

- Government and Lottery funding: We will continue to pursue these funding streams.
- Social Media: we will ensure we are up to date with social media trends and reacting accordingly. Tik Tok fundraising could be something we promote this year.
- We will explore new fundraising channels.

## Membership

- Continue to promote membership at all online and offline events.
  - Continue to gather email addresses and be more efficient by renewals going through this method.
  - Produce an Easy Read mail-out and membership form for people who have Down's syndrome over 18 who are not currently registered for free lifetime membership.
- 

## Structure, governance and management

The organisation started as a parent support group in 1970. It was registered as a charitable company limited by guarantee, registered as a charity on 11 June 1973 and incorporated on 30 January 1997.

The organisation was established under a memorandum of association which set out the objects and powers of the organisation and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

### Appointment of trustees

The board of trustees consists of up to eight Full Members elected by the Full Members together with any persons appointed or co-opted.

To be eligible for election, a Member must have been a Full Member of the Association for at least three years immediately prior to the election.

At each Annual General Meeting, one third of the elected trustees must retire by rotation, but all are eligible for re-election. Once trustees have served for a term of three years they are required to stand down from the Board but are eligible to stand again for election.

### Trustee induction and training

New trustees undergo orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit and inform them of the content of the memorandum and articles of association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will upskill them in their role.

### Related parties and relationships with other organisations

The Association continues its close links with Down's Syndrome Scotland, Down's Syndrome Ireland and the Down's Heart Group. The DSA regularly works with other national organisations such as Mencap, Early Support and the National Autistic Society. It belongs to the Care and Support Alliance, a group of national charities who campaign for improvements in social care, as well as Disability Rights UK and the Special Education



Consortium. The DSA is a member of Down Syndrome International and supports the organisation financially.

The DSA works in collaboration with a number of Universities, and is currently involved with Cambridge, Cardiff, Kingston, Newcastle, Suffolk, Birmingham and Middlesex Universities, working together on specific projects.

## **Remuneration policy for key management personnel**

The Down's Syndrome Association is committed to ensuring a proper balance between (i) paying our staff and others who work for us fairly so that we attract and retain the best people for the job and (ii) careful management of our charity funds. In so doing we will ensure the greatest effectiveness in delivering our charitable objectives and meeting the needs of our beneficiaries.

When determining the salary for a newly created post, we will collect information about comparable roles in other organisations, preferably within the voluntary sector. We will use this information to benchmark our own salaries, normally aiming to set it at a level that appears to represent the market average. We will also seek advice from colleagues within other organisations, if applicable, when we know they employ people in similar roles.

## **Salary banding**

Salaries for all current posts, other than the Chief Executive, will fall within a salary band, based on the skills required for the role, the responsibility of the role and the experience of the person.

Normally, in April each year, the trustees will consider awarding a cost of living adjustment for all staff when setting the following year's annual budget. This increase is to reflect changes in the cost of living and is entirely at the discretion of the trustees.

The trustees' considerations will begin with an assumption that salaries should be adjusted to match inflation (specifically the Consumer Price Index) over the preceding 12 months. They will also take into account economic forecasts for the rate of inflation in the year ahead. They will then determine whether this is appropriate in the context of the charity's financial situation and the charity's performance.

## **Fundraising**

We regularly review all our fundraising processes and procedures to ensure that we adhere to the relevant codes of practice and that we are dealing with supporters or potential supporters in a way which aligns with our values.

Vulnerable people are protected as we never share personal data, never put any of our supporters under undue pressure, always seek consent for contact and anyone can opt out of hearing from us at any time.

We do not work with any commercial participators or professional fundraisers. We have never received any complaints related to our fundraising. All fundraising activities are reported on regularly and reviewed at the senior management team and trustees.

## Statement of responsibilities of the trustees

The trustees (who are also directors of Down's Syndrome Association for the purposes of company law) are responsible for preparing the trustees' annual 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group 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 and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper 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. They are also responsible for safeguarding the assets of the charitable company and group 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
- 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 7 (2020: 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 10 July 2021 and signed on their behalf by Georgie Hill, Chair of Trustees

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## **Independent auditor's report to the members of the Down's Syndrome Association**

### **Opinion**

We have audited the financial statements of Down's Syndrome Association (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the 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 FRS 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 group's and of the parent charitable company's affairs as at 31 March 2021 and of the group's 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
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

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### **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 group financial statements section of our report. We are independent of the group and parent 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.

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### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' 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 Down's Syndrome Association's ability to continue as a going concern for a period of at least twelve 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.

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## **Other information**

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the group financial statements themselves. 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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
  - The trustees' annual 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 group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
  - The parent charitable company financial statements are not in agreement with the accounting records and returns; or
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- 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 directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.
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## **Responsibilities of Trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent 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 group's and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with 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 are set out below.

## **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

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## 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 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

22 September 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
<b>Income from:</b>							
Donations and legacies	2	2,088,331	18,390	<b>2,106,721</b>	1,431,779	82,919	1,514,698
Charitable activities							
Information, Training and Assessments	3	31,738	182,435	<b>214,173</b>	43,691	72,616	116,307
Beneficiary Projects and Services	3	–	201,413	<b>201,413</b>	–	548,114	548,114
Campaigning and Research	3	–	227,993	<b>227,993</b>	–	7,959	7,959
Other trading activities	4	69,215	–	<b>69,215</b>	148,732	1,160	149,892
Investments		4,705	–	<b>4,705</b>	9,947	–	9,947
Other Income – Job Retention Scheme		247,855	–	<b>247,855</b>	–	–	–
<b>Total income</b>		<b>2,441,844</b>	<b>630,231</b>	<b>3,072,075</b>	1,634,150	712,767	2,346,917
<b>Expenditure on:</b>							
Raising funds	5	300,234	4,839	<b>305,073</b>	410,496	4,926	415,422
Charitable activities	5						
Information, Training and Assessments	5	547,106	193,448	<b>740,554</b>	490,048	156,600	646,648
Beneficiary Projects and Services	5	271,250	367,026	<b>638,276</b>	270,906	649,101	920,007
Campaigning and Research	5	257,266	59,000	<b>316,265</b>	381,015	51,258	432,273
<b>Total expenditure</b>		<b>1,375,855</b>	<b>624,313</b>	<b>2,000,168</b>	1,552,465	861,885	2,414,350
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>1,065,989</b>	<b>5,918</b>	<b>1,071,907</b>	81,685	(149,118)	(67,433)
Net gains / (losses) on investments		39	–	<b>39</b>	(185)	–	(185)
<b>Net income / (expenditure) for the year</b>	7	<b>1,066,028</b>	<b>5,918</b>	<b>1,071,946</b>	81,500	(149,118)	(67,618)
Transfers between funds		(72,431)	72,431	–	(83,769)	83,769	–
<b>Net movement in funds</b>		<b>993,597</b>	<b>78,349</b>	<b>1,071,946</b>	(2,269)	(65,349)	(67,618)
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,524,591	1,130,404	<b>2,654,995</b>	1,526,860	1,195,753	2,722,613
<b>Total funds carried forward</b>		<b>2,518,188</b>	<b>1,208,753</b>	<b>3,726,941</b>	1,524,591	1,130,404	2,654,995

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

	Note	The group 2021 £	2020 £	The charity 2021 £	2020 £
<b>Fixed assets:</b>					
Tangible assets	12	1,038,550	1,090,483	1,038,550	1,090,483
Investments	13	131	92	133	94
		<b>1,038,681</b>	1,090,575	<b>1,038,683</b>	1,090,577
<b>Current assets:</b>					
Stock	16	5,735	12,546	3,814	8,536
Debtors	17	69,547	81,604	69,361	80,019
Short-term deposits		855,128	852,701	855,128	852,701
Cash at bank and in hand		1,941,070	737,889	1,922,944	733,073
		<b>2,871,480</b>	1,684,740	<b>2,851,247</b>	1,674,329
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	18	(183,220)	(120,320)	(201,133)	(136,943)
<b>Net current assets</b>		<b>2,688,260</b>	1,564,420	<b>2,650,114</b>	1,537,386
<b>Total net assets</b>		<b>3,726,941</b>	2,654,995	<b>3,688,796</b>	2,627,963
<b>Funds:</b>	21				
Restricted income funds		1,208,753	1,130,404	1,208,753	1,130,404
Unrestricted income funds:					
Designated funds		963,987	228,363	963,987	228,363
General funds		1,516,056	1,269,196	1,516,056	1,269,196
Non-charitable trading funds		38,145	27,032	–	–
Total unrestricted funds		<b>2,518,188</b>	1,524,591	<b>2,480,043</b>	1,497,559
<b>Total funds</b>		<b>3,726,941</b>	2,654,995	<b>3,688,796</b>	2,627,963

Approved by the trustees on 10 July 2021 and signed on their behalf by

Darren Warkcup  
Treasurer

	Note	2021 £	£	2020 £	£
Cash flows from operating activities	22				
Net cash used in operating activities			1,207,941		(89,905)
Cash flows from investing activities:					
Dividends and interest from investments		4,705		9,947	
Purchase of fixed assets		(7,038)		(51,586)	
Movement in short-term deposits		(2,427)		(6,322)	
Net cash used in investing activities			(4,760)		(47,961)
Change in cash and cash equivalents in the year			1,203,181		(137,866)
Cash and cash equivalents at the beginning of the year			737,889		875,755
Cash and cash equivalents at the end of the year			1,941,070		737,889

**1 Accounting policies**

**a) Statutory information**

Down's Syndrome Association is a charitable company limited by guarantee and is incorporated in England. The registered office address and principal place of business is Langdon Down Centre, 2a Langdon Park, Teddington, Middlesex TW11 9PS.

**b) 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Down's Syndrome Trading Limited on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have considered the ongoing impact of the Covid-19 pandemic when reaching this conclusion.

There are no key judgements that the charitable company has made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Membership income is treated as donation income and recognised when received.

**1 Accounting policies (continued)**

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

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 classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, campaigning and research undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |   |     |
|---|-----|
| ● Cost of Raising Funds                 | 15% |
| ● Information, Training and Assessments | 33% |
| ● Beneficiary Projects and Services     | 37% |
| ● Campaigning and Research              | 15% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**1 Accounting policies (continued)****l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Freehold Property	2% straight line basis
● Long Leasehold Premises	2% straight line basis
● Improvements to Property	10% reducing balance basis
● Pullen Exhibition Assets	10% straight line basis
● Fixtures & Fittings	25% straight line basis
● Computer Equipment	33% straight line basis

**m) Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities and any excess of fair value over the historic cost of the investments will be shown as a fair value reserve in the balance sheet. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**Investments in subsidiaries**

Investments in subsidiaries are at cost.

**n) Stocks**

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**o) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**p) Short term deposits**

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

**q) Cash at bank and in hand**

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. Cash balances exclude any funds held on behalf of service users.

**r) Creditors and provisions**

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 discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**s) Pensions**

Payments to the stakeholder pension scheme are charged as an expense as they fall due.



**2a Income from donations and legacies (current year)**

	Unrestricted £	Restricted £	2021 total Total £	2020 Total £
Gifts	1,231,943	18,390	1,250,333	1,081,457
Legacies	856,388		856,388	428,720
Donated services			–	4,521
<b>Total income from donations and legacies</b>	<b>2,088,331</b>	<b>18,390</b>	<b>2,106,721</b>	<b>1,514,698</b>

**2b Income from donations and legacies (prior year)**

	Unrestricted £	Restricted £	2020 total Total £	2019 Total £
Gifts	1,017,352	64,105	1,081,457	1,102,071
Legacies	409,907	18,813	428,720	385,229
Donated services	4,521		4,521	21,132
<b>Total income from donations and legacies</b>	<b>1,431,780</b>	<b>82,918</b>	<b>1,514,699</b>	<b>1,508,432</b>

At the end of the year, we have been notified that we are entitled to funds from a total of 4 (2020: 4) residual legacies. However, as at 31 March 2021, we had not been notified as to the value of our entitlement or when this would be received. As such we are not able to recognise these funds in the financial statements for the year.

**3a Income from charitable activities (current year)**

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Charitable Trusts & Foundations	–	71,955	71,955	58,455
Companies	–	10,000	10,000	10,776
National Lottery Community Fund	–	100,000	100,000	–
Conference, Training & Assessments	31,738	480	32,218	47,076
<b>Sub-total for Information, Training &amp; Assessments</b>	<b>31,738</b>	<b>182,435</b>	<b>214,173</b>	<b>116,307</b>
Charitable Trusts & Foundations	–	20,000	20,000	72,700
Companies	–	69,248	69,248	100,355
Department of Digital, Culture, Media & Sport	–	–	–	106,414
Big Lottery Fund	–	–	–	179,732
Welsh Government	–	62,968	62,968	–
DHSSPS	–	32,856	32,856	26,285
EU Active Inclusion	–	7,826	7,826	38,412
Contributions to Youth & Project Activities	–	8,515	8,515	24,216
<b>Sub-total for Beneficiary Projects &amp; Services</b>	<b>–</b>	<b>201,413</b>	<b>201,413</b>	<b>548,114</b>
Charitable Trusts & Foundations	–	175,563	175,563	–
Companies	–	5,000	5,000	7,959
National Lottery Heritage Fund	–	47,430	47,430	–
<b>Sub-total for Campaigning &amp; Research</b>	<b>–</b>	<b>227,993</b>	<b>227,993</b>	<b>7,959</b>
<b>Total income from charitable activities</b>	<b>31,738</b>	<b>611,841</b>	<b>643,579</b>	<b>672,379</b>

**3b Income from charitable activities (prior year)**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Charitable Trusts & Foundations	–	58,455	58,455	80,723
Companies	–	10,776	10,776	17,945
Conference, Training & Assessments	43,961	3,385	47,076	34,060
<b>Sub-total for Information, Training &amp; Assessments</b>	<b>43,691</b>	<b>72,616</b>	<b>116,307</b>	<b>132,728</b>
Charitable Trusts & Foundations	–	72,700	72,700	66,300
Companies	–	100,355	100,355	51,540
Sport England	–	–	–	–
Department of Digital, Culture, Media & Sport	–	106,414	106,414	35,000
Big Lottery Fund	–	179,732	179,732	167,987
Welsh Assembly	–	–	–	6,250
DHSSPS	–	26,285	26,285	26,285
EU Active Inclusion	–	38,412	38,412	32,024
Contributions to Youth & Project Activities	–	24,216	24,216	20,513
<b>Sub-total for Beneficiary Projects &amp; Services</b>	<b>–</b>	<b>548,114</b>	<b>548,114</b>	<b>405,899</b>
Charitable Trusts & Foundations	–	–	–	13,316
Companies	–	7,959	7,959	15,425
Heritage Lottery Fund	–	–	–	–
<b>Sub-total for Campaigning &amp; Research</b>	<b>–</b>	<b>7,959</b>	<b>7,959</b>	<b>28,741</b>
<b>Total income from charitable activities</b>	<b>43,691</b>	<b>628,688</b>	<b>672,379</b>	<b>567,368</b>

**4a Income from other trading activities (current year)**

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Lettings	36,748	–	36,748	102,938
Fundraising events	8,488	–	8,488	25,455
Subsidiary trading	23,979	–	23,979	21,499
<b>Total income from other trading activities</b>	<b>69,215</b>	<b>–</b>	<b>69,215</b>	<b>149,893</b>

**4b Income from other trading activities (prior year)**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Lettings	101,778	1,160	102,938	116,555
Fundraising events	25,455	–	25,455	16,524
Subsidiary trading	2,149	–	21,499	24,611
<b>Total income from other trading activities</b>	<b>148,733</b>	<b>1,160</b>	<b>149,893</b>	<b>157,690</b>

## 5a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities				Governance costs £	Support costs £	2021 Total £	2020 Total £
		Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £					
Staff costs (Note 8)	166,742	364,828	407,741	168,274	26,608	153,451	1,287,644	1,371,693	
Staff training & recruitment	–	304	240	–	–	3,940	4,484	13,183	
Postage, telephone, fax and email	4,607	8,769	5,978	1,250	1,165	9,671	31,440	41,331	
Research & museum costs	–	–	17,444	31,091	–	6,261	54,796	90,324	
Information resources	631	17,983	3,781	23,234	600	2,323	48,552	63,726	
Conferences and training costs	–	2,263	1,798	10	–	–	4,071	17,194	
Projects and activities	–	116,215	6,232	3,479	–	–	125,926	192,466	
Fundraising events	36,688	–	–	–	–	597	37,285	75,125	
Fundraising costs	12,823	–	–	–	–	–	12,823	45,834	
Appeals, advertising and media	5,126	5,806	–	12,429	–	–	23,361	13,948	
Travel & meetings	319	3,877	30	–	531	294	5,051	103,047	
Consultants, Advisors and professional fees	6,018	59,656	1,781	–	24,234	38,924	130,613	86,217	
Office rent, running and equipment	967	5,174	18,061	4,693	1,802	144,453	175,150	242,745	
Depreciation	–	–	1,200	–	–	57,772	58,972	57,517	
	233,921	584,875	464,286	244,460	54,940	417,686	2,000,168	2,414,350	
Support costs	62,881	137,582	153,765	63,459	–	(417,686)	–	–	
Governance costs	8,271	18,097	20,225	8,347	(54,940)	–	–	–	
Total expenditure 2021	305,073	740,554	638,276	316,265	–	–	2,000,168		
Total expenditure 2020	415,423	646,648	920,007	432,273	–	–		2,414,350	

## 5b Analysis of expenditure (prior year)

	Cost of raising funds £	Charitable activities				Governance costs £	Support costs £	2021 Total £	2020 Total £
		Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £					
Staff costs (Note 8)	178,137	342,871	482,924	169,490	27,945	170,326	1,371,693	1,249,686	
Staff training & recruitment	330	80	2,486	–	364	9,923	13,183	16,090	
Postage, telephone, fax and email	7,722	7,020	6,868	1,678	1,233	16,810	41,331	42,210	
Research & museum costs	–	–	25,596	64,728	–	–	90,324	25,377	
Information resources	404	6,590	11,870	44,862	–	–	63,726	61,066	
Conferences and training costs	530	5,911	8,303	–	2,450	–	17,194	19,521	
Projects and activities	–	32,298	61,315	65,245	–	33,608	192,466	193,922	
Fundraising events	74,975	–	150	–	–	–	75,125	102,412	
Fundraising costs	45,834	–	–	–	–	–	45,834	29,102	
Appeals, advertising and media	13,948	–	–	–	–	–	13,948	4,140	
Travel & meetings	1,799	26,523	60,509	3,942	8,277	1,997	103,047	107,295	
Consultants, Advisors and professional fees	4,271	59,119	–	–	16,632	6,195	86,217	71,445	
Office running and equipment costs	2,985	3,346	6,634	1,851	1,764	125,430	142,010	155,425	
Rent, Insurance & Maintenance	–	271	23,108	90	–	77,266	100,735	97,093	
Depreciation	–	–	1,200	–	–	56,317	57,517	41,417	
	330,935	484,029	690,963	351,886	58,665	497,872	2,414,350	2,216,201	
Support costs	75,582	145,477	204,900	71,913	–	(497,872)	–	–	
Governance costs	8,906	17,142	24,144	8,474	(58,665)	–	–	–	
Total expenditure 2021	415,423	646,648	920,007	432,273	–	–	2,414,350		
Total expenditure 2020	363,723	553,293	878,676	375,409	–	–		2,171,101	

**6 Grant making**

	2021 £	2020 £
<b>Cost</b>		
Down Syndrome International: International Liaisons	111,000	51,000
University of Cambridge– Mental Regression Research	–	45,000
	<u>111,000</u>	<u>96,000</u>
At the end of the year		

Down Syndrome International: The grant supporting the International Liaisons project will enable the fellowship of Down Syndrome organisations around the world to be facilitated.

University of Cambridge: The grant supports the research into mental regression in adults with Down's syndrome.

**7 Net income / (expenditure) for the year**

This is stated after charging:

	2021 £	2020 £
Depreciation	58,971	57,517
Operating lease rentals:		
Property	26,555	27,965
Other	6,064	4,346
Auditor's remuneration (excluding VAT):		
Audit	11,800	11,200
	<u>11,800</u>	<u>11,200</u>

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	1,120,062	1,202,265
Social security costs	107,919	114,039
Employer's contribution to defined contribution pension schemes	59,663	55,389
	<u>1,287,644</u>	<u>1,371,693</u>

One employee earned between £60,000 – £70,000 during the year (2020: none).

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £202,354 (2020: £192,807).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £720 (2020: £788) incurred by 8 (2020: 8) members relating to attendance at meetings of the trustees.

**9 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Raising funds	7.3	9.2
Information, Training and Assessments	10.2	9.3
Beneficiary Projects and Services	13.5	15.3
Campaigning and Research	5.0	5.0
Support	5.0	5.0
Governance	1.0	1.0
	<u>42.0</u>	<u>44.7</u>

**10 Related party transactions**

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Down Syndrome International uses office space at the Down's Syndrome Association headquarters. Grants are given by Down's Syndrome Association to support the work of Down Syndrome International. The Chief Executive of Down's Syndrome Association, Carol Boys, is also a trustee of Down Syndrome International.

DSA is the payroll agency for DSI.

The Down's Syndrome Association made the following payments to Down Syndrome International during the year:

	2021 £	2020 £
Grant Payments	111,000	51,000
Membership Fee	240	240
Projects, Meetings and Events	–	8,902
Merchandise	–	13,565
<b>Total</b>	<b>111,240</b>	<b>73,707</b>

In addition Down's Syndrome Trading is a subsidiary of Down's Syndrome Association. There was no balance owing to Down's Syndrome Association at the end of the financial year.

**11 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary Down's Syndrome Trading Limited gift aids available profits to the parent charity so no tax is payable.

**12 Tangible fixed assets****The charity and the group**

	Freehold Property £	Long Leasehold Premises £	Improvements to Property £	Fixtures and fittings £	Pullen Exhibition Assets £	Computer Equipment £	Total £
<b>Cost</b>							
At the start of the year	1,286,250	60,000	78,712	83,849	42,128	156,504	1,707,443
Additions in year	–	–	–	7,038	–	–	7,038
Disposals in year	–	–	–	–	–	–	–
At the end of the year	1,286,250	60,000	78,712	90,887	42,128	156,504	1,714,481
<b>Depreciation</b>							
At the start of the year	294,000	36,000	51,266	76,441	33,704	125,549	616,960
Charge for the year	29,400	1,200	2,744	4,630	4,213	16,784	58,971
Eliminated on disposal	–	–	–	–	–	–	–
At the end of the year	323,400	37,200	54,010	81,071	37,917	142,333	675,931
<b>Net book value</b>							
At the end of the year	962,850	22,800	24,702	9,816	4,211	14,171	1,038,550
At the start of the year	992,250	24,000	27,446	7,408	8,424	30,955	1,090,483

All of the above assets are used for charitable purposes.

**13 Listed investments**

	<b>The group</b>		<b>The charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fair value at the start of the year	<b>92</b>	277	<b>94</b>	279
Net gain / (loss) on change in fair value	<b>39</b>	(185)	<b>39</b>	(185)
	<b>131</b>	92	<b>133</b>	94
Fair value at the end of the year				
Historic cost at the end of the year	<b>15</b>	15	<b>15</b>	15
Investments comprise:				
	<b>The group</b>		<b>The charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shares listed on the London Stock Exchange	<b>132</b>	93	<b>132</b>	93
Unlisted shares in UK registered companies	<b>-</b>	-	<b>2</b>	2
	<b>132</b>	93	<b>134</b>	95

**14 Subsidiary undertaking**

The charitable company owns the whole of the issued ordinary share capital of Down's Syndrome Trading Limited (DST), a company registered in England. The subsidiary is used for non-primary purpose trading activities. The Chief Executive of DSA is also a Director of DST. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Turnover	<b>25,840</b>	22,684
Cost of sales	<b>(3,486)</b>	(12,088)
Gross profit	<b>22,354</b>	10,596
Administrative expenses	<b>(6,190)</b>	(6,088)
Management Charge	<b>(1,000)</b>	(1,000)
Profit on ordinary activities	<b>15,164</b>	3,508
Donation to parent undertaking	<b>(4,074)</b>	-
Profit for the financial year	<b>11,090</b>	3,508
The aggregate of the assets, liabilities and funds was:		
Assets	<b>39,645</b>	28,555
Liabilities	<b>(1,500)</b>	(1,500)
Funds	<b>38,145</b>	27,055

**15 Parent charity**

The parent charity's gross income and the results for the year are disclosed as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross income	<b>2,623,819</b>	2,329,307
Result for the year	<b>1,129,072</b>	(67,052)

**16 Stocks**

	<b>The group</b>		<b>The charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Finished goods	5,735	12,546	3,814	8,536
	<b>5,735</b>	<b>12,546</b>	<b>3,814</b>	<b>8,536</b>

**17 Debtors**

	<b>The group</b>		<b>The charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	5,359	15,038	5,359	15,038
Other debtors	47,168	46,547	46,982	44,962
Prepayments	7,105	20,019	7,105	20,019
Accrued income	9,915	–	9,915	–
	<b>69,547</b>	<b>81,604</b>	<b>69,361</b>	<b>80,019</b>

**18 Creditors: amounts falling due within one year**

	<b>The group</b>		<b>The charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	6,307	15,636	6,307	15,636
Taxation and social security	28,124	33,195	28,124	33,195
Pension	–	–	–	–
Accruals	65,492	57,724	63,992	56,224
Deferred income (note 19)	83,297	13,765	83,297	13,765
Amounts owed to subsidiary company	–	–	19,413	18,123
	<b>183,220</b>	<b>120,320</b>	<b>201,133</b>	<b>136,943</b>

**19 Deferred income**

Deferred income comprises restricted donations, membership fees and sales.

	<b>The group</b>		<b>The charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at the beginning of the year	13,765	61,917	13,765	61,917
Amount released to income in the year	(13,765)	(61,917)	(13,765)	(61,917)
Amount deferred in the year	83,297	13,765	83,297	13,765
Balance at the end of the year	<b>83,297</b>	<b>13,765</b>	<b>83,297</b>	<b>13,765</b>

**20a Analysis of group net assets between funds (current year)**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>Unrestricted</b>	<b>funds</b>	<b>funds</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	–	23,987	1,014,563	1,038,550
Investments	131	–	–	131
Net current assets	1,854,070	640,000	194,190	2,688,260
<b>Net assets at the end of the year</b>	<b>1,854,201</b>	<b>663,987</b>	<b>1,208,753</b>	<b>3,726,941</b>

**20b Analysis of group net assets between funds (prior year)**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>Unrestricted</b>	<b>funds</b>	<b>funds</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	–	38,363	1,052,120	1,090,483
Investments	92	–	–	92
Net current assets	1,296,136	190,000	78,284	1,564,420
<b>Net assets at the end of the year</b>	<b>1,296,228</b>	<b>228,363</b>	<b>1,130,404</b>	<b>2,654,995</b>



## 21a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Welsh Government	–	62,968	(92,502)		(29,534)
Northern Ireland					
DHSSPS	–	32,856	(32,856)	–	–
Youth Activities	–	–	–	–	–
Northern Ireland Fixed Asset Reserve	24,000	–	(1,200)	–	22,800
Other Northern Ireland funds	–	9,991	(71,267)	61,276	–
DSActive	48,099	10,222	(12,336)	–	45,985
Training and Conferences	5,000	–	(5,000)	–	–
Speech and Language	–	–	–	–	–
Information	–	182,441	(174,941)	–	7,500
Having a Voice	–	2,919	(2,919)	–	–
Digital Communications	–	175,562	–	–	175,562
WorkFit – Employment Project	–	100,784	(111,939)	11,155	–
WorkFit North – Big Lottery Fund	33,093	–	(33,093)	–	–
Midwives Training	–	–	–	–	–
50th Year Memories and Stories	(20,032)	47,430	(47,757)	–	(20,359)
Theatre Fund	12,124	5,058	(2,146)	–	15,036
LDC Fixed Asset Reserve	1,019,696	–	(32,144)	–	987,552
Pullen Exhibition Assets (Heritage Lottery funded)	8,424	–	(4,213)	–	4,211
<b>Total restricted funds</b>	<b>1,130,404</b>	<b>630,231</b>	<b>(624,313)</b>	<b>72,431</b>	<b>1,208,753</b>
<b>Unrestricted funds:</b>	<b>Start of yr</b>	<b>In</b>	<b>Out</b>	<b>Transfers</b>	<b>End of yr</b>
Designated funds:					
IT & Systems Fund	100,000	–	–	100,000	200,000
Emergency Fund	–	–	–	300,000	300,000
Building Fund	50,000	–	–	100,000	150,000
Employment Project	40,000	–	–	–	40,000
Research Fund	–	–	–	250,000	250,000
Fixed Asset Reserve	38,363	7,038	(21,414)	–	23,987
<b>Total designated funds</b>	<b>228,363</b>	<b>7,038</b>	<b>(21,414)</b>	<b>750,000</b>	<b>963,987</b>
General funds	1,269,196	2,408,966	(1,339,675)	(822,431)	1,516,056
Non-charitable trading funds	27,032	25,840	(14,727)	–	38,145
<b>Total unrestricted funds</b>	<b>1,524,591</b>	<b>2,441,844</b>	<b>(1,375,816)</b>	<b>(72,431)</b>	<b>2,518,188</b>
<b>Total funds</b>	<b>2,654,995</b>	<b>3,072,075</b>	<b>(2,000,129)</b>	<b>–</b>	<b>3,726,941</b>

## 21b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Training – Amyloid Disposition and Alzheimer's Disease Northern Ireland	5,400	700	(6,100)	–	–
DHSSPS	–	26,285	(26,285)	–	–
Youth Activities	–	5,110	(5,110)	–	–
Northern Ireland Fixed Asset Reserve	25,200	–	(1,200)	–	24,000
Other Northern Ireland funds	–	54,623	(88,538)	33,915	–
DSActive	8,523	236,802	(197,226)	–	48,099
Training and Conferences	15,000	5,000	(15,000)	–	5,000
Speech and Language Information	12,050	5,000	(17,050)	–	–
Having a Voice	–	96,543	(96,543)	–	–
Campaigning and Research	–	4,453	(4,453)	–	–
WorkFit – Employment Project	–	10,459	(10,459)	–	–
WorkFit North – Big Lottery Fund	15,737	88,809	(154,400)	49,854	–
Midwives Training	25,842	170,239	(162,988)	–	33,093
Heritage Lottery Fund	7,006	966	(7,972)	–	–
Theatre Fund	4,213	–	(24,245)	–	(20,032)
LDC Fixed Asset Reserve	12,000	7,778	(7,654)	–	12,124
Pullen Exhibition Assets (Heritage Lottery funded)	1,052,145	–	(32,449)	–	1,019,696
	12,637	–	(4,213)	–	8,424
<b>Total restricted funds</b>	<b>1,195,753</b>	<b>712,767</b>	<b>(861,885)</b>	<b>83,769</b>	<b>1,130,404</b>
<b>Unrestricted funds:</b>					
Designated funds:					
IT Upgrade	10,000	–	–	90,000	100,000
Building Fund	50,000	–	–	–	50,000
Employment Project	40,000	–	–	–	40,000
Mental Regression Research	45,000	–	(45,000)	–	–
Fixed Asset Reserve	6,432	51,586	(19,655)	–	38,363
<b>Total designated funds</b>	<b>151,432</b>	<b>51,586</b>	<b>(64,655)</b>	<b>90,000</b>	<b>228,363</b>
General funds	1,351,884	1,559,880	(1,468,799)	(173,769)	1,269,196
Non-charitable trading funds	23,544	22,684	(19,196)	–	27,032
<b>Total unrestricted funds</b>	<b>1,526,860</b>	<b>1,634,150</b>	<b>(1,552,650)</b>	<b>(83,769)</b>	<b>1,524,591</b>
<b>Total funds</b>	<b>2,722,613</b>	<b>2,346,917</b>	<b>(2,414,535)</b>	<b>–</b>	<b>2,654,995</b>

**Purposes of restricted funds****Training – Alzheimer's Disease**

This fund supports training of health and care professionals who work with people with Down's syndrome and Alzheimer's disease.

**Welsh Government**

The main funder for work in Wales is the Welsh Government as part of its scheme for organisations operating in the social care sector for people with learning disabilities. The grant is used to support the work of our projects in Wales. The fund is currently in deficit as grant claims are made in arrears.

**Northern Ireland**

The main funder of our core work in Northern Ireland is the DHSSPS. Also we have been grateful to receive funding from the Big Lottery Fund to support the Harvest Project working with older people.

Any funds raised as a result of the fundraising activities carried out in Wales and Northern Ireland are also restricted to our work in those regions. The staff team in Northern Ireland organise training and support their affiliated groups and individual families with advice and support. They also organise numerous activities for people with Down's syndrome and run weekend breaks and holidays. We also own a chalet in Northern Ireland and the Northern Ireland Fixed Asset Reserve represents the net book value of the chalet.

**DSActive**

Funding raised to provide participation in sport opportunities for young people with Down's syndrome. This enables the young people with Down's syndrome to develop their physical, social and emotional health through the joy of sport.

**Training and Conferences**

These funds are raised to support our comprehensive training and conference programme.

#### **Education**

These funds are used to continue the Down's Syndrome Association's important work in all areas of education for people with Down's syndrome. This includes providing help and advice on the Statementing process, design and production of Curriculum Support packs, organisation of training and conferences for education professionals, as well as responding to a variety of calls and requests for information specific to education.

#### **Information**

These funds are used to provide information and advice. We provide a help line 5 days a week and distribute leaflets and publications. The information department also publishes the *Journal* twice a year which is distributed to the members of the Association. Our publications and leaflets are continually being developed and updated. Our information department also has specialists who offer advice and support to families about welfare benefits, in particular the Disability Living Allowance.

#### **Having a Voice**

Specific donations have been given to grow the Having a Voice project which empowers young adults with Down's syndrome to be active citizens in their communities.

#### **Digital Communications**

This income relates to support received to fund our digital communications strategy revolution.

#### **WorkFit– Employment Project**

These funds are used to support the work the Association does to support adults with Down's syndrome. This includes our unique WorkFit project which helps adults with Down's syndrome into employment.

Our WorkFit project in the North of England is currently funded by the Big Lottery Fund.

#### **Midwives Training**

This funding is used to provide essential training to midwives as part of our "Tell it Right, Start it Right" campaign.

#### **50th Year Memories and Stories**

A project funded by the Heritage Lottery Fund to capture the memories and stories of people with Down's syndrome over the last 50 years. The fund is currently in deficit as grant claims are made in arrears.

#### **Theatre Fund**

This fund is used to maintain the glorious Victorian theatre at the Langdon Down Centre which was originally built and used by Dr John Langdon Down.

#### **LDC Fixed Asset Reserve**

This represents the value of the assets including buildings and fixtures and fittings which were acquired from the Langdon Down Centre Trust on merger.

#### **Pullen Exhibition Assets**

This represents the value of the glass display cases, which were purchased for the Pullen Exhibition, with Heritage Lottery Funds.

#### **Purposes of designated funds**

##### **IT & Systems Upgrade**

The trustees have designated these funds to ensure that resources are available should any systems infrastructure need to be upgraded and other sources of funding cannot be secured.

##### **Emergency Fund**

The trustees have designated these funds to provide a buffer for an emergency situation which may adversely affect our ability to raise funds.

##### **Building Fund**

The trustees have designated these funds to provide a sinking fund which will be used as necessary for building maintenance.

##### **Employment Project**

The trustees have designated these funds to initiate the employment project which will support adults with Down's syndrome into work.

##### **Research Funds**

The trustees have designated these funds to allow us to invest in research opportunities.

##### **Fixed Asset Reserve**

This represents the value of general funds invested in buildings, fixtures and fittings and computer equipment and is therefore not readily available for other purposes.

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

	2021 £	2020 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>1,071,946</b>	<b>(67,618)</b>
Depreciation charges	58,971	57,517
(Gains)/losses on investments	(39)	185
Dividends and interest from investments	(4,705)	(9,947)
Decrease/(increase) in stocks	6,811	(251)
Decrease in debtors	12,057	8,463
Increase/(decrease) in creditors	62,900	(78,254)
<b>Net cash (used in) / provided by operating activities</b>	<b>1,207,941</b>	<b>(89,905)</b>

**23 Operating lease commitments**

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property 2021 £	2020 £	Equipment 2021 £	2020 £
Within one year	16,270	30,300	5,762	6,025
In the second to fifth years inclusive	–	19,925	5,151	12,299
	<b>16,270</b>	<b>50,225</b>	<b>10,913</b>	<b>18,324</b>

**24 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The Down's Syndrome Association provides information and support on all aspects of living with Down's syndrome.

We also work to champion the rights of people with Down's syndrome, by campaigning for change and challenging discrimination.

A wide range of Down's Syndrome Association publications can be downloaded free of charge from our website.

## Contact us

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[www.dsactive.org](http://www.dsactive.org)



[www.dsworkfit.org.uk](http://www.dsworkfit.org.uk)



[www.langdondownmuseum.org.uk](http://www.langdondownmuseum.org.uk)



[www.langdondowncentre.org.uk](http://www.langdondowncentre.org.uk)



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