



**Down's Syndrome
Association**

A Registered Charity No. 1061474

About the Down's Syndrome Association



Report and financial statements

For the year ended 31 March 2019

Company number: 3310024

Charity Number: 1061474

Auditor:



A Down's Syndrome Association publication

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Trustees' annual report

For the year ended 31 March 2019

Company number	3310024
Country of incorporation	United Kingdom
Charity number	1061474
Country of registration	England
Registered office and operational address	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	
Ertan Tanner	
Trevor Percy	
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 2019.

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.

Strategic report

Achievements and performance in the year to 31 March 2019

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

Information, training and assessments

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

Helpline service

In 2018-19, we provided advice and information through our helpline service to a wide range of parents, family members and professionals who support and advocate for people with Down's syndrome. 3,830 of the 10,000 calls received at head office were answered by the helpline's information officers, who, combined with our team of advisers and consultants, offered expert levels of advice and support about benefits, education, development, services, health, behaviour and additional diagnoses, speech, language and communication, employment and adult social care.

Helpline records show that 26% of helpline enquiries were in relation to welfare benefits, 17% to education and development, 15% service and rights, 11% mental and physical health, 5% prenatal and new baby, 4% employment and 22% 'other', including housing, ageing, leisure, transition, sex and relationships, training, assessments and general information.

The helpline service also supported 3,000 members of nine private DSA discussion forums. Each of our closed Facebook groups has a unique focus: children from birth to 11 years; young people 12 -25 years; adults 25 years and older; children and adults with complex needs and/or autism; young adults experiencing a type of mental regression that is not yet understood; maternity professionals, health care professionals and affiliated support group leaders. Our online service has grown significantly since last year when 400 members belonged to three closed discussion groups.

Information: resources

We created and published new information resources for people with Down's syndrome, parents, carers and practitioners, all freely available on the DSA website. People with Down's syndrome contribute to our information through our network of 'Having a Voice' groups for adults with Down's syndrome. We updated literature for expectant and new parents, created new resources about Down's syndrome for children and young people in schools and colleges, further developed our health series and speech, language and communication resources, and extended our range of adult social care information resources.

Information: campaigns

In 2018-19 we commenced a campaign to improve services for adults, informed by a survey with a sample of our members. The 'It's My Life' campaign report published in December 2018 highlighted inadequacies in the social care support services available for adults with Down's syndrome and made recommendations about how to improve services.

The 'Tell it Right Start it Right' campaign educates health professionals working in maternity services and aims to improve information and support services for expectant and new parents. To date, more than 6,000 midwives and maternity healthcare professionals have attended 'Tell It Right' study days at hospitals and universities. We made some significant improvements to Public Health England and Public Health Wales screening information and services for high chance/expectant parents. However, there is still more to achieve for antenatal and postnatal services to be satisfactory.

Information: consultations

We submitted the following responses to consultations and submission requests:

- The NHS 10 Year Plan
- NICE topic engagement of top themes for dementia services
- Department of Education consultation on Relationships and Sexuality Education
- Government consultation on proposed Personal Health Budgets

- Royal College of Gynaecologists and Obstetricians (RCOG) e-learning resource
- NICE Consultation on Uncomplicated Pregnancies (pathway for continuing pregnancy)
- Mental Capacity Act amendments
- Older people with a learning disability
- Public Health England information about Down's syndrome for pregnant women
- Antenatal Screening Wales information about Down's syndrome and Non Invasive Prenatal Screening
- NHS.Net public facing information about Down's syndrome
- Wales Education Code of Practice

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

We offer training to support individuals at every stage of their lives. From our Royal College of Midwives accredited 'Tell It Right'® study days, to workshops and online training on education and development, positive behaviour support, adolescence and puberty, complex needs and autism, support for adults in the community, Down's syndrome awareness, and ageing and dementia.

In 2018-19, 3,558 people attended 93 DSA training events:

- 23 'Tell it Right® Start it Right' study days
- 30 Education and development training days for all ages, from infancy to college education, including five online training sessions
- 14 Supporting social development and behaviour training days
- 9 Growing up, puberty and adolescence workshops
- 1 Complex needs and/or autism meeting
- 2 Regional information days with local support groups in the West Midlands and Cheshire
- 3 Supporting adult needs training events
- 11 Ageing and dementia training days

Training locations included towns and cities across North, South, West and East Wales and in all nine regions across England: North West, North, North East, West and East Midlands, Eastern, London, South East and Southwest regions.

In July 2018, we presented to hundreds of family members, practitioners and researchers at the Down Syndrome Congress in Glasgow about growing up, relationships and sex education, support for people with complex needs, our employment programme and about support for parents during the prenatal period.

Objective 3: To develop assessment and education consultancy services

During 2018-19, we expanded our range of individual assessments to include speech, language and communication assessments. One hundred and seventy four people with Down's syndrome benefited from individual support through our assessment and consultancy services.

Our psychologists, teacher and speech and language therapist advocated for 35 individuals in need through individual assessments and written reports. Twelve children and young people received speech, language and communication assessments; therapy services, schools and education tribunals accepted therapy recommendations. Clinical psychology adult needs assessments ensured five adults with complex needs received the support necessary for their emotional well-being and daily life. Our clinical psychologist also provided specific advice for 84 individuals through phone consultations and correspondence. Our adult needs social care adviser's expert letters enabled 55 people with Down's syndrome to receive their support entitlements.

Beneficiary projects and services

Northern Ireland

New parents

All the maternity units in hospitals in Northern Ireland receive our new parent packs. We also have a team of volunteers, parents who have training in counselling skills, who are able to support the hospitals. We remain the first point of contact for new families. All new parents are also offered the opportunity to attend our new parents' day where they can access experts in counselling, physiotherapy, speech and language, Makaton and get to know what the DSA has to offer.

Members' projects

Every Monday to Thursday we offer a range of opportunities for members with Down's syndrome. These include a music, exercise and mental health project (20 adults); our choir which rehearses weekly and also performs at events (23 members); two youth groups (on Wednesday and Thursday each week) which have 26 and 14 members, respectively; and regular social activities. These are held on alternate Tuesdays and are made up of groups of 15 members and involve trips to local places of interest as well as trips to the cinema, theatre, bowling and eating out.

On alternate Saturdays we run our dance troupe, Entertainment Factory. We now have 33 members who learn new dances each year and put on a show for parents, families and friends. Our show is in May each year with 280 guests attending. This is a great showcase for the work we do. Our show this year was called "Dancing Through the Ages: from the 1920s to present day" – and was a great success.

Makaton

The Makaton lessons and support we provide continues to be in demand from parents and professionals. All of our volunteers in Northern Ireland are trained in Makaton.

We offer one to one Makaton sessions for parents where a child or their parents have become a bit "stuck". The sessions give the family new strategies and tools they can use to move forward.

We also offer group training to new parents and enhanced training to professionals who work regularly with people with Down's syndrome.

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We are also now training government staff at Stormont as the interest in and knowledge of Makaton has increased. In local government we have recently given training to all council staff in Craigavon, Armagh and Portadaown.

We have recently developed a relationship with the Police Service of Northern Ireland. We delivered Makaton training to 45 officers from across Northern Ireland and we have been asked to train more in September. We hope to build on this relationship as we hope to engage the police service further for next year's Awareness Week campaign.

Training

We provide training when asked in nurseries and primary schools. We also give talks to schools, youth groups and companies when required.

Volunteers

Volunteers continue to be a great source of support to our work in Northern Ireland. We have volunteers of all ages (17-64 years) and all professions. The volunteers provide such a rich and valuable resource in their skills and knowledge. Volunteers work in all our projects.

Advice and support

We offer support on a daily basis via telephone calls, emails and face-to-face when people drop in at the office. We give advice, support and can sign post our members to other local agencies if we cannot help.

Fundraising

During 2018-19 we benefited from a long term relationship with the Mayor of Craigavon. As well as fundraising opportunities we were given the opportunity to train their staff and build relationships at events.

All together, we have raised £20,000 so far through this relationship.

Ten local schools are on board with Lots of Socks and other fundraising events. During the course of the year six companies donated to us. We have been the Boy's Brigade nominated charity, raising £5,500. Downpatrick Lions Club raised £1,800. The Department of Health continue to pay part of the salary of Regional Manager post. We also received funding from a bank of over £5,000 towards activities with the young people.

We are looking forward to our new office move as the rent is very manageable and we feel optimistic regarding the future.

Membership

Membership is a continuing priority for the organisation as 'the more members we have, the stronger our voice'. The team has put the following strategies in place to retain and grow membership:

- Renewal letters to lapsed members and surveys sent out to inform our services.
 - Promoted membership in all other materials sent out; i.e. membership leaflet sent out with all sock orders in March 2019 and have been put into all delegate packs on training courses.
 - Promoted membership at all community events attended.
 - When a member of the fundraising/membership team attends any WorkFit® or DSActive event, we will be promoting the benefits of membership.
 - Re-visit the Happy 18th Birthday cards sent to young adults with membership form.
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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.

During 2018-19 the WorkFit programme engaged with 162 employers, trained 86 employers (570 staff were present at the training sessions) and developed 76 employment opportunities across England and Wales. Since the project launch in 2012, WorkFit has secured 332 employment opportunities for people who have Down's syndrome.

The project continues to grow significantly. Since 2011, over 1,000 people who have Down's syndrome have registered with the WorkFit programme, with candidate registrations last year exceeding 150. This has been a result of the fidelity of the WorkFit model, a targeted marketing approach and the success of candidates across an expanding range of industry sectors. It is clear that people's aspirations have been raised, with more family members now seeing permanent, paid work as a realistic and sustainable outcome for their relative who has Down's syndrome.

"WorkFit is really good. I feel good. I feel proud. I do love working there. My WorkFit officer is fantastic!" (WorkFit Candidate, North West)

"I can't praise WorkFit enough! I was 'blown away' by all the different placements and individuals being given an opportunity." (Parent, North West)

The profile of WorkFit has grown in part thanks to the social media presence and a new round of WorkFit films that highlight the skills and abilities of our candidates.

WorkFit Wales continues to progress with funding from the EU Active Inclusion Fund.

In November 2018, one of our employers - Wiltshire Police - triumphed in the Best Employer Practice category at the British Association of Supported Employment Awards. This is the third consecutive year that a WorkFit employer has been successful in this

category. Wiltshire Police have provided five employment opportunities for WorkFit candidates and have offered exceptional support.

Further awards success came when WorkFit candidate Tom Sewell was triumphant in the Significant Achievement category at the Employment Related Services Association (ERSA) Awards 2018. The Reader Café won the Most Supportive Employer Award at the Brain Charity 25th Anniversary Awards in July. The café has provided wonderful support to WorkFit candidate Shauna and she is highly valued as a member of the team.

We were pleased to host four regional WorkFit conferences in the North East, South West, Yorkshire & Humberside and the North West. At all of the events we welcomed WorkFit members, employers, professionals and practitioners from a range of service providers including education and social care. Feedback from the events was very positive and it was helpful to have the perspectives of everyone involved:

"My job makes me feel happy" (Sam- WorkFit candidate, Yorkshire & Humberside)

"WorkFit have been incredibly enabling for our son to find successful paid employment. He thoroughly enjoys his work at XPO. The staff have been welcoming, flexible and determined to 'get it right'. We have felt so supported in the process and feel optimistic that our son will continue to extend his skills and knowledge in his work. Thank you to all involved. We are so proud." (E – Parent of Sam, Yorkshire & Humberside)

"Training Sam has been a great learning curve for me. Thanks to the support of Cat from WorkFit, it's reminded me how to evaluate what I do in order to provide better training, not just for Sam but for any trainee. It has also taught me to use patience, understanding and observation to find better ways of delivering the training in order to meet Sam's needs, as well as those of his work buddies. What you get out of it is a genuine feeling of achievement, as well as pleasure of seeing someone doing so well and so obviously enjoying it." (Employer, XPO - Yorkshire & Humberside)

XPO is one of a number of examples of how WorkFit is successfully developing multiple opportunities with large employers across a national network of sites. Securing permanent paid work has made a huge difference to Sam's life and wellbeing and the XPO training programme has been well thought through and underpinned by the expertise, resources and experience of WorkFit. Following the initial placement of Sam, we now have six WorkFit candidates in positions with XPO and a number of opportunities in development.

The Down's Syndrome Association has been awarded Disability Confident Level 2 status by the Department of Work and Pensions in recognition of our commitment to employing and supporting colleagues who have disabilities.

DSActive

Objective 1: To provide sporting activities for people aged 5 and over with Down's syndrome to play sport and be physically active

The main aim of the DSAActive programme is to ensure that people with Down’s syndrome have opportunities to be active, be healthy and play sport. We have successfully added athletics to the DSAActive portfolio, and we have sessions launching in 3 new sports in the next financial year.

Sports	Number of sessions	Number of participants
Football	44	609
Tennis	2	265
Athletics	7	31
Walking	1	33
Total	87	938

Objective 2: Festivals

The DSAActive team have been busy running festivals throughout the year. Our National Football Festival attracted 114 participants. We also ran our summer camps last year which had 38 participants attending across the 6 weeks. We’ve also run many football, tennis and athletics festivals, either as promotional events or to get participants used to competition.

Objective 3: Coach education

The DSAActive team have been able to open up our Coach Education workshop to more sports. We’ve been able to train 57 DSAActive clubs, and trained a total of 265 coaches in those sessions. We’ve also trained 96 coaches in other sports (snooker, tennis, gymnastics) which takes the total number of coaches trained to 361.

Objective 4: Coachability

We have supported players with Down’s syndrome to achieve level 1 coaching qualifications in tennis and athletics. We are also working with World Snooker and British Gymnastics to ensure they have coaching pathways available for people with Down’s syndrome.

Objective 5: Nutrition campaign

Due to the success of our nutrition campaign, we have now been able to secure funding from the Department of Digital, Culture, Media and Sport to develop a nutrition app for people with Down’s syndrome. The app is in development and is due to launch in the summer of 2019. We are confident the app will do well and the initial interest has been positive.

Objective 6: Leisure and fitness

We have now finished writing our workshop for the leisure and fitness industry, and have started delivering it within the industry. The initial feedback has been positive and we hope to continue to gain momentum behind the workshop.

Wales

Objective 1: To develop our training offer across Wales and facilitate a diverse range of learning opportunities for health, education and social care professionals across the region

We have continued to work extensively across Wales providing different training opportunities for the families of children and adults with Down's syndrome and the professionals who work with them. Over the last year, 12 training courses have been delivered within the Wales area.

Objective 2: Continue to work with Antenatal Screening Wales in monitoring the evaluation stage of the rollout of Non Invasive Pre-Natal Testing (NIPT) in NHS settings across Wales

Since the introduction of the offer of NIPT (as a supplementary test) in April 2018 this has continued to be an area of focus over the last year.

Over the last year, we have:

- Attended four meetings of the Antenatal Screening Wales NIPT project Board and The Down's Syndrome and Fetal Anomaly Group.
- After significant public concern, highlighted by The Down's Syndrome Association in June 2018, worked with Antenatal Screening Wales colleagues in rewriting public-facing information for pregnant women and requested additional amendments be made on a complete rewrite due after Focus Group work.
- Helped to recruit participants for a series of Focus Group meetings involving mothers of children with Down's syndrome to provide comments on draft materials for Public Health Wales focused on NIPT and information about Down's syndrome.

Objective 3: Continue to provide a number of Tell it Right® training sessions for maternity and antenatal care professionals across Wales

During the course of the year we:

- Provided Tell it Right® training sessions for student midwives in universities providing undergraduate initial training across Wales
- Provided a number of Tell it Right® training sessions for maternity hospitals in Wales.

Campaigning and research

Objective 1: Involve adults with 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 with Down's syndrome.

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

New content



Seven new WorkFit® films

The films highlight the achievements of the WorkFit® candidates, showing them in the workplace, as well as giving their parents, colleagues and managers the opportunity to talk about their experiences.



WorkFit® fundraising film

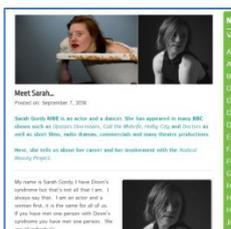
Created for the annual Finance & Leasing Association dinner (for which the DSA were charity of the year). The event raised over £20,000.



Shifting Perspectives podcast

The first series of our new podcast launched during Awareness Week 2019 featuring three amazing young women who also have Down's syndrome and two parents who shared their experience and insight.

Blogs and social media posts



Actress, model and campaigner Sarah Gordy talks about her work with the Radical Beauty project.

464 page views
15,037 people reached from Facebook
4,893 impressions on Twitter



Anna talks about working with her sister on her sister's degree show.

333 page views.
9,347 people reached from Facebook
3,233 impressions on Twitter



Shauna's story of swimming success proved to be a huge hit.

She told us about being the face of the 2021 Special Olympics towards the end of 2018.

236 page views
15,944 people reached from Facebook
5,012 impressions on Twitter



...and during Awareness Week 2019, her mum told us more about her life story.

186 page views
24,998 people reached on Facebook
3,860 impressions on Twitter

Celebrating the 2018 My Perspective winners



652 page views
8,659 people reached on Facebook
2,595 impressions on Twitter

Leave No One Behind...George's story



3,442 page views
29,788 people reached from Facebook
4,630 impressions on Twitter

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 DSActive teams.

In December 2018 we published the It's My Life survey report which headlined BBC Breakfast's special on learning disability which they held at the Langdon Down Centre in the theatre.



We have published a completely revised Health Series with new subjects covered as well.



We have developed online tools for communication, positive behaviour management and adult social care.

Media coverage

As well as the coverage of the It's My Life report on BBC Breakfast (see above) several WorkFit® stories have been picked up by regional news providers and our spokespeople have contributed to features on speech and language support and online bullying.



Key statistics April 2018 to March 2019

Website

478,250 users

625,832 sessions

1,358,500 page views

14% returning visitors

Social Media

Facebook page: 219,960 Likes

Twitter: 15,900 followers

YouTube: 47,600 views

LinkedIn: 1,150 followers

Instagram: 3,750 followers

Research

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

We identified the need for investigation of mental regression in teenagers and young adults. We held preliminary discussions with other Down's syndrome organisations to think about how we might collaborate to find funding for more PhD studentships in the U.K. We would need to find funders willing to invest for this to happen.

Objective 2: To support other organisations or people who are conducting research that may be of benefit to people with 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, social media channels, blogs and Journal articles. Below are some of the projects we are involved with at an advisory level or have supported:

More information about all research projects (ongoing, new and completed) can be found on our website at www.downs-syndrome.org.uk/research/

Ongoing support 2018 to 2019

- Fractures in people with intellectual disabilities, University of Oxford
- Defeating Dementia in Down's syndrome, University of Cambridge
- Feeding and Autoimmunity in Down's syndrome Evaluation Study (FADES), Bristol University
- Respiratory Tract Infections in Children with Down's syndrome, University College London
- Cognitive, Genetic and Cellular Study of Alzheimer's Disease in Down's syndrome - London Down Syndrome Consortium

New studies registered 2018 to 2019

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- Transition to adult social care from residential schools for young people with intellectual / developmental disabilities, University of Kent
- Measuring the effect of bifocal spectacles on the ability of children with Down's syndrome to focus at near, and to scan complex pictures, University of Cardiff
- The impact of poor motor ability on daily living skills and independence in Down's syndrome and Williams syndrome, University College London
- Sleeping Well Thinking Well, do changes in sleep affect executive functioning in children with intellectual disability?, Coventry University

Completed studies reported 2018 to 2019

- Parental perspectives of foot-care and footwear in children and young people with learning disabilities, University of Brighton
- Sleep problems in adults with Down's syndrome, University of Portsmouth
- Parental intention to support the use of computerized cognitive training for children with genetically defined neurodevelopmental disorders, University College Dublin
- How parents/carers or legal guardians of young children with Down's syndrome experience the transition of their children from pre-school into primary school, University of Sheffield

Raising funds

Objective 1: To maintain sufficient funding for the DSA

We had a fantastic year in fundraising, finishing over budget.

Trust income was greatly improved from last year and Fundraising events were £15,000 over budget, reflecting the team's hard work. In the coming year we are developing a Community Fundraising line which should be a new source of income. Additionally we are closely monitoring fundraising expenditure to ensure we are working efficiently.

Objective 2: To increase unrestricted fundraising

General donations income was massively boosted by our Facebook donations and the team are focussed on the importance of this income. Awareness Week was an even bigger success than last year, building good momentum towards our 50th year in 2020.

Objective 3: Ensure the fundraising structure complements the economic environment

The fundraising team was restructured during the year and is working really well. We have regular team meetings to ensure we are all heading in the right direction and the communication between team members is excellent.

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The fundraising team feel the targets are challenging but realistic and are busy working towards them. The Corporate funding line has been reduced to reflect the nervousness of the commercial world in the current political and economic climate.

Financial review

The Down's Syndrome Association income was £2.24m (2018: £2.01m). This increase from the previous year was largely due to an increase in legacy income and donations received during our Awareness Week. We were very grateful to have received grant funding during the year from the Department of Digital, Culture, Media and Sport (for our DSAActive nutrition app project) and from the EU and Big Lottery Fund, to support our WorkFit® project in Wales and the North of England.

Total expenditure increased marginally from the previous year to £2.22m (2018: £2.17m). The increase was largely due to expanding and strengthening the size and expertise of our Information and Training team.

The amount of money spent on raising funds represented 17.7% (2018: 16.8%) of total expenditure (or 17p in every £1 spent).

Overall there was a surplus in the year of £26,000 (2018: deficit £158,000). This surplus was greater than budgeted due to the grant income awarded during the year.

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 £9,867 (2018 - £1,049) and after administrative expenses the company made an operating profit of £4,074. The company did not gift aid any profits to its parent undertaking, the Down's Syndrome Association in this year (2017 - £0).

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 2019.

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 an adequate reserves policy has been established to ensure security through any dips in certain income streams.

Strong relationships are developed with our members through frequent and regular communication utilising various channels, including social media. 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 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 three to six months of the resources expended. That equates to between £0.6m and £1.2m in general funds, based on the budget for 2019-20. 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 six months running costs and amount to £1.37m.

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.

Plans for the future

Information, training and assessments

- We will review the content, presentation and accessibility of all information on the website during 2019-20.
- We will create information to support emotional wellbeing of children and adults and their carers, including resources for managing emotions, pain and bereavement.
- We will provide evidence-informed recommendations for effective speech, language and communication practice.
- We will publish ‘Let’s Talk about Relationships and Sex’, a training course for adults.
- We will develop new training for health and social care practitioners to address the gap in knowledge about health and social needs of children and adults.
- We will increase capacity to deliver online training and support services.

Campaigns, policy and research

- We will continue to improve health, well-being and social care through ‘Tell it Right®’, ‘It’s My Life’ and ‘Health Alert!’ campaigns and to contribute to government consultations and relevant submission requests.

- We will publish a new 'Health Alert!' campaign report and continue to campaign about health needs and rights to equitable and timely health care. The new report will identify barriers to health care following preventable deaths of people with Down's syndrome.
- We will continue to campaign for women to be provided with up to date and accurate information and support; for health professionals to have regular training in how to best support pregnant women and for a national care-pathway for women continuing their pregnancy knowing that their baby has Down's syndrome.
- We will investigate the type and quality of education placements. It is possible that inclusion in schools has reduced; we will seek information from our members and children.
- We will raise awareness of research projects that meet DSA criteria and will promote vital health research.

Beneficiary projects and services

WorkFit®

We will continue to deliver WorkFit in established areas and look for opportunities to expand coverage where possible. 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. We will continue to work with colleges, supported employment agencies and employers, and will deliver further employer training to support linking more people to work opportunities.

Beneficiary projects and services

DSActive

Participation

The DSActive team will continue to increase the opportunities for people with Down's syndrome to be active, be healthy and play sport. We are particularly focused on offering new physical activities for people with Down's syndrome, including walking and cycling, as we understand that not everyone enjoys sport. We are also hoping to expand our number of clubs within rugby, sailing, athletics and cricket.

Coach Education

We are looking to increase the number of coaches trained to support people with Down's syndrome, including ensuring all our existing DSActive clubs are trained. We will also continue to work with other National Governing Bodies to offer our coach education workshop.

Festivals

We want to increase the number of festivals we run across the country in all sports we work with. A lot of our players have now got to the stage where they want to play more competitive matches so we want to ensure these opportunities are there.

Coachability

We will continue to work with National Governing Bodies to ensure that the coaching pathways are available for people with Down's syndrome to participate in sport.

Nutrition app

We have funding for the app up until the end of December 2020, and we hope to reach our beneficiary targets by the end of the year. We are confident the app will be successful and hopefully will be a useful resource.

Leisure and Fitness workshop

We want to continue to expand our work within the leisure and fitness workshop, as it's an industry which is not inclusive for people with disabilities. We want to ensure that people with Down's syndrome have the opportunities to use their local facilities to be active.

Beneficiary projects and services

Wales

- We will submit an application for project funding to The Welsh Government's Sustainable Social Services Grant scheme
- We will continue to offer a range of training opportunities to families of individuals with Down's syndrome and the professionals who support them
- We will develop a new training course on meeting the health needs of adults with Down's syndrome, pilot this and evaluate its impact
- We will continue to engage with Public Health Wales with regard to the offer of antenatal screening in Wales and provide contribute the lived experience of individuals with Down's syndrome and their families in the delivery of training for relevant health professionals.

Campaigning and research

- Celebrate the DSA's 50th anniversary and raise awareness of the achievements of people with Down's syndrome in the last fifty years.
- Continue to encourage more engagement with our members and their families through life-stories. Include people of all ages, backgrounds and abilities to ensure a wide range of life experience is shown.
- Provide a more direct channel for the voices of people with Down's syndrome in the communications output of the DSA.
- Review the accessibility and usability of the DSA's website and refresh the structure of the site's content, if required. Ensure that the website integrates effectively with the DSA's CRM system.

Raising funds

Trusts

- To capitalise on the success of last year and use the momentum to reach Trusts target for 2019-20
- In order to execute a more targeted fundraising strategy we are preparing a database of trustees of grant making organisations to match with the DSA's trustees, SMT, patrons, parents/grounds and current Trust donors who can then advocate for us. This should be made easier with the implementation of Salesforce

A Down's Syndrome Association publication

- To continue to research new and existing Trusts and add at least one more major Trust (£50,000) to our list of supporters during the year

Events

- Create our own DSA Challenge events to join our portfolio of third party events. The 50th Anniversary year will see two new events; the Devon to Paris Cycle Ride and the 50 for 50 World Down Syndrome Day Jump.
- Move away from purchasing a set number of places in third party challenge events and focus on 'pay as you go' events (Sport for Charity) to save the charity money
- Clarify and implement a full supporter journey which will apply to all who are taking on an event for DSA
- Grow the DSA Fundraisers social media presence and work with the communications team to create a streamlined social media presence for events
- Work with DSActive to create training plans to send out to fundraisers taking on a challenge event
- Look to improve the Fundraising Pack and fundraising materials we have on offer (both hard copies and online)

Community

- Create a Community Fundraising pack
- Attend more community events throughout the year – local fairs, talks, etc.
- Seek out and nurture community relationships – churches, schools, local groups (WI, Rotary), local businesses
- Create a 50th Anniversary Community Fundraising event/offer
- Create a Volunteer network – to assist the fundraising team at events

Corporates

- To develop 'top 10 dream companies' list including Next, BGC, AXA XL, London Stock Exchange Group who the DSA can approach and nurture every year for grants so corporates has a basis of support each financial year.
- Run a targeted campaign of all existing company supporters to make them aware of DSA's 50th anniversary work with a view to encouraging them to support DSA.
- To continue researching new companies who have a synergy with DSActive, WorkFit® and Information Services with view to obtaining grants of £20,000 plus.
- To continue to develop relationship with BGC partners in order to make an application for Charity Day 2020 which could lead to donation of £50,000 plus. Work in partnership with Communications team to have a portfolio of celebrities who we can approach to attend event in September 2020, DSA's 50th anniversary year.
- Work with new local businesses and established companies such as Cavan Bakery for financial support and charity of the year opportunities. This will enable the DSA to have increased awareness in the local community which in turn may lead to more support for charity.

Legacies

- Working with Communications on materials to promote legacies to members and visitors of LDC
- Produce a legacy appeal for our 50th Anniversary
- Pursuing other channels to promote legacies

Other

- Government and Lottery funding: We will continue to pursue these funding streams.
- South West: Community fundraising in the SW is continuing to be a success.
- Social Media: Ensure we are up to date with social media trends and reacting accordingly.

Merchandise

- Efficiently monitor stock levels and not over order socks, Christmas cards etc. in order to maximise revenue vs spend.
-

Structure, governance and management

The organisation started as a parent support group in 1970. It was registered as is 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 facilitate the undertaking of 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 2019 was 8 (2018: 8). 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 20 July 2019 and signed on their behalf by

Georgie Hill
Chair of Trustees

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

Opinion

We have audited the financial statements of Down's Syndrome Association (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2019 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2019 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

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.

Conclusions relating to going concern

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

- The trustees' use of the going concern basis of accounting in the preparation of the group financial statements is not appropriate; or
- The trustees have not disclosed in the group financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of

accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, including the strategic report, other than the group financial statements and our auditor's report thereon. 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.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report including the strategic 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 including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 require 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
- 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.

Responsibilities of Trustees

As explained more fully in the statement of responsibilities of the trustees 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.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's and parent company's internal control

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Helen Elliott (Senior statutory auditor)

XXXXXXXX

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

Down's Syndrome Association

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2019

	Note	Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
Income from:							
Donations and legacies	2	1,437,291	71,141	1,508,432	1,116,498	111,132	1,227,630
Charitable activities							
Information, Training and Assessments	3	31,620	101,108	132,728	50,809	58,511	109,320
Beneficiary Projects and Services	3	-	405,899	405,899	-	505,207	505,207
Campaigning and Research	3	-	28,741	28,741	-	23,790	23,790
Other trading activities	4	157,567	123	157,690	140,760	-	140,760
Investments		9,166	-	9,166	6,916	-	6,916
Total income		1,635,644	607,012	2,242,656	1,314,983	698,640	2,013,623
Expenditure on:							
Raising funds	5	387,317	4,790	392,107	359,031	4,692	363,723
Charitable activities							
Information, Training and Assessments	5	477,494	116,821	594,315	450,599	102,694	553,293
Beneficiary Projects and Services	5	239,279	616,251	855,530	276,507	602,169	878,676
Campaigning and Research	5	319,618	54,631	374,249	310,383	65,026	375,409
Total expenditure		1,423,708	792,493	2,216,201	1,396,520	774,581	2,171,101
Net income / (expenditure) before net gains / (losses) on investments		211,936	(185,481)	26,455	(81,537)	(75,941)	(157,478)
Net gains / (losses) on investments		(68)	-	(68)	(182)	-	(182)
Net income / (expenditure) for the year	7	211,868	(185,481)	26,387	(81,719)	(75,941)	(157,660)
Transfers between funds		(65,453)	65,453	-	(46,784)	46,784	-
Net movement in funds		146,415	(120,028)	26,387	(128,503)	(29,157)	(157,660)
Reconciliation of funds:							
Total funds brought forward	25	1,380,445	1,315,781	2,696,226	1,508,948	1,344,938	2,853,886
Total funds carried forward		1,526,860	1,195,753	2,722,613	1,380,445	1,315,781	2,696,226

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.

Balance sheets

Company no. 331004

As at 31 March 2019

	Note	The group		The charity	
		2019	2018	2019	2018
		£	£	£	£
Fixed assets:					
Tangible assets	12	1,096,414	1,129,990	1,096,414	1,129,990
Investments	13	277	345	279	347
		<u>1,096,691</u>	<u>1,130,335</u>	<u>1,096,693</u>	<u>1,130,337</u>
Current assets:					
Stock	16	12,295	13,184	7,520	6,195
Debtors	17	90,067	114,546	90,064	114,546
Short-term deposits		846,379	839,592	846,379	839,592
Cash at bank and in hand		875,755	753,993	861,576	752,558
		<u>1,824,495</u>	<u>1,721,315</u>	<u>1,805,538</u>	<u>1,712,891</u>
Liabilities:					
Creditors: amounts falling due within one year	18	(198,574)	(155,424)	(203,163)	(166,492)
		<u>1,625,922</u>	<u>1,565,891</u>	<u>1,602,375</u>	<u>1,546,399</u>
Net current assets					
		<u>1,625,922</u>	<u>1,565,891</u>	<u>1,602,375</u>	<u>1,546,399</u>
Total net assets					
		<u><u>2,722,613</u></u>	<u><u>2,696,226</u></u>	<u><u>2,699,069</u></u>	<u><u>2,676,736</u></u>
Funds:					
Restricted income funds	21	1,195,753	1,315,781	1,195,753	1,315,781
Unrestricted income funds:					
Designated funds		151,432	101,806	151,432	101,806
General funds		1,351,884	1,259,149	1,351,884	1,259,149
Non-charitable trading funds		23,544	19,490	-	-
		<u>1,526,860</u>	<u>1,380,445</u>	<u>1,503,316</u>	<u>1,360,955</u>
Total funds					
		<u><u>2,722,613</u></u>	<u><u>2,696,226</u></u>	<u><u>2,699,069</u></u>	<u><u>2,676,736</u></u>

Approved by the trustees on 20 July 2019 and signed on their behalf by

Darren Warkcup
Treasurer

Down's Syndrome Association

Consolidated statement of cash flows

For the year ended 31 March 2019

	Note	2019 £	£	2018 £	£
Cash flows from operating activities	22				
Net cash used in operating activities			127,224		(153,644)
Cash flows from investing activities:					
Dividends and interest from investments		9,166		6,916	
Purchase of fixed assets		(7,841)		(2,409)	
Movement in short-term deposits		(6,787)		(63,802)	
Net cash used in investing activities			(5,462)		(59,295)
Change in cash and cash equivalents in the year			121,762		(212,939)
Cash and cash equivalents at the beginning of the year			753,993		966,932
Cash and cash equivalents at the end of the year			875,755		753,993

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) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014) 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.

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.

1 Accounting policies (continued)

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 now treated as donation income and recognised when received. This is a change in accounting policy. The change took place during 2018/19 and the prior year deferred income, creditors and fund balances have been restated to reflect this. The prior year fund balances have increased by £47,494 as explained further in note 25.

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.

1 Accounting policies (continued)

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	30%
● Beneficiary Projects and Services	42%
● Campaigning and Research	13%

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.

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.

1 Accounting policies (continued)

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.

Down's Syndrome Association

Notes to the financial statements

For the year ended 31 March 2019

2a Income from donations and legacies (current year)

	Unrestricted £	Restricted £	2019 total Total £	2018 Total £
Gifts	1,050,930	51,141	1,102,071	930,299
Legacies	385,229	-	385,229	278,835
Donated services	1,132	20,000	21,132	18,496
Total income from donations and legacies	1,437,291	71,141	1,508,432	1,227,630

2b Income from donations and legacies (prior year)

	Unrestricted £	Restricted £	2018 total Total £	2017 Total £
Gifts	826,767	103,532	930,299	944,996
Legacies	278,835	-	278,835	527,980
Donated services	10,896	7,600	18,496	9,450
Total income from donations and legacies	1,116,498	111,132	1,227,630	1,482,426

3a Income from charitable activities (current year)

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Charitable Trusts & Foundations	-	80,723	80,723	44,980
Companies	-	17,945	17,945	250
Big Lottery Fund	-	-	-	10,000
Conference, Training & Assessments	31,620	2,440	34,060	54,090
Sub-total for Information, Training & Assessments	31,620	101,108	132,728	109,320
Charitable Trusts & Foundations	-	66,300	66,300	39,000
Companies	-	51,540	51,540	126,961
Sport England	-	-	-	96,687
Department of Digital, Culture, Media & Sport	-	35,000	35,000	-
Big Lottery Fund	-	167,987	167,987	168,185
Welsh Assembly	-	6,250	6,250	18,750
DHSSPS	-	26,285	26,285	26,285
EU Active Inclusion	-	32,024	32,024	-
Contributions to Youth & Project Activities	-	20,513	20,513	29,339
Sub-total for Beneficiary Projects & Services	-	405,899	405,899	505,207
Charitable Trusts & Foundations	-	13,316	13,316	400
Companies	-	15,425	15,425	14,880
Heritage Lottery Fund	-	-	-	8,510
Sub-total for Campaigning & Research	-	28,741	28,741	23,790
Total income from charitable activities	31,620	535,748	567,368	638,317

Down's Syndrome Association

Notes to the financial statements

For the year ended 31 March 2019

3b Income from charitable activities (prior year)

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Charitable Trusts & Foundations	-	44,980	44,980	37,661
Companies	-	250	250	1,433
Big Lottery Fund	-	10,000	10,000	-
Conference, Training & Assessments	50,809	3,281	54,090	44,734
Sub-total for Information, Training & Assessments	50,809	58,511	109,320	83,828
Charitable Trusts & Foundations	-	39,000	39,000	74,400
Companies	-	126,961	126,961	122,930
Sport England	-	96,687	96,687	-
Big Lottery Fund	-	168,185	168,185	126,562
Welsh Assembly	-	18,750	18,750	27,984
DHSSPS	-	26,285	26,285	32,125
WCVA	-	-	-	6,493
Contributions to Youth & WorkFit Activities	-	29,339	29,339	10,854
Sub-total for Beneficiary Projects & Services	-	505,207	505,207	401,348
Charitable Trusts & Foundations	-	400	400	17,995
Companies	-	14,880	14,880	21,069
Heritage Lottery Fund	-	8,510	8,510	-
European Union	-	-	-	5,264
Sub-total for Campaigning & Research	-	23,790	23,790	44,328
Total income from charitable activities	50,809	587,508	638,317	529,504

Government grant income was received from the Welsh Assembly, WCVA and DHSSPS in Northern Ireland to support the core work of the regional teams in those locations.

Down's Syndrome Association

Notes to the financial statements

For the year ended 31 March 2019

4a Income from other trading activities (current year)

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Lettings	116,432	123	116,555	98,652
Fundraising events	16,524	–	16,524	19,382
Subsidiary trading	24,611	–	24,611	22,726
Total income from other trading activities	157,567	123	157,690	140,760

4b Income from other trading activities (prior year)

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Lettings	98,652	–	98,652	111,504
Fundraising events	19,382	–	19,382	19,012
Subsidiary trading	22,726	–	22,726	34,209
Total income from other trading activities	140,760	–	140,760	164,725

Down's Syndrome Association

Notes to the financial statements

For the year ended 31 March 2019

5a Analysis of expenditure (current year)

	Cost of raising funds £	Charitable activities				Governance costs £	Support costs £	2019 Total £	2018 Total £
		Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £					
Staff costs (Note 8)	153,330	315,974	439,695	140,467	27,222	172,998	1,249,686	1,260,444	
Staff training & recruitment	7,346	269	6,030	312	1,764	369	16,090	7,838	
Postage, telephone, fax and email	9,279	18,767	9,037	3,767	1,161	199	42,210	40,451	
Research & museum costs	525	5,674	18,701	477	-	-	25,377	16,197	
Information resources	1,334	15,836	4,617	39,279	-	-	61,066	49,623	
Conferences and training costs	576	9,721	8,000	-	1,224	-	19,521	14,208	
Projects and activities	-	42,513	52,206	99,203	-	-	193,922	180,341	
Fundraising events	102,412	-	-	-	-	-	102,412	61,600	
Fundraising costs	29,102	-	-	-	-	-	29,102	37,027	
Appeals, advertising and media	960	-	-	3,180	-	-	4,140	30,024	
Travel & meetings	2,698	25,454	61,310	3,454	10,504	3,875	107,295	99,352	
Consultants and professional fees	5,629	360	300	-	14,448	50,708	71,445	84,309	
Office running and equipment costs	3,972	5,308	9,882	2,332	2,437	131,494	155,425	130,740	
Rent, Insurance & Maintenance	-	-	29,641	13,121	-	54,331	97,093	105,321	
Depreciation	-	-	1,200	-	-	40,217	41,417	53,626	
	317,163	439,876	640,619	305,592	58,760	454,191	2,216,201	2,171,101	
Support costs	66,359	136,748	190,292	60,792	-	(454,191)	-	-	
Governance costs	8,585	17,691	24,619	7,865	(58,760)	-	-	-	
Total expenditure 2019	392,107	594,315	855,530	374,249	-	-	2,216,201		
Total expenditure 2018	363,723	553,293	878,676	375,409	-	-		2,171,101	

Down's Syndrome Association

Notes to the financial statements

For the year ended 31 March 2019

5b Analysis of expenditure (prior year)

	Charitable activities						2018 Total £
	Cost of raising funds £	Information, Training & Assessments £	Beneficiary Projects & Services £	Campaigning & Research £	Governance costs £	Support costs £	
Staff costs (Note 8)	151,538	304,423	464,327	150,780	25,920	163,456	1,260,444
Staff training & recruitment	1,334	1,278	3,758	785	-	683	7,838
Postage, telephone, fax and email	8,252	7,749	9,013	1,497	1,187	12,753	40,451
Research & museum costs	-	716	15,481	-	-	-	16,197
Information resources	1,040	10,447	8,129	30,007	-	-	49,623
Conferences and training costs	-	5,754	8,454	-	-	-	14,208
Projects and activities	-	31,988	51,707	96,646	-	-	180,341
Fundraising events	61,347	-	253	-	-	-	61,600
Fundraising costs	37,027	-	-	-	-	-	37,027
Appeals, advertising and media	13,885	-	-	16,139	-	-	30,024
Travel & meetings	3,629	28,369	53,145	3,089	9,423	1,697	99,352
Consultants and professional fees	6,524	10,666	3,794	-	16,178	47,147	84,309
Office running and equipment costs	6,786	6,538	11,111	254	1,449	104,602	130,740
Rent, Insurance & Maintenance	-	-	26,583	-	-	78,738	105,321
Depreciation	-	-	1,200	4,213	-	48,213	53,626
	291,362	407,928	656,955	303,410	54,157	457,289	2,171,101
Support costs	64,699	129,972	198,243	64,375	-	(457,289)	-
Governance costs	7,662	15,393	23,478	7,624	(54,157)	-	-
Total expenditure 2018	363,723	553,293	878,676	375,409	-	-	2,171,101

6 Grant making

	2019 £	2018 £
Cost		
Down Syndrome International: International Liaisons	20,000	10,000
Down Syndrome International– International Health Consensus Project	45,000	40,000
	<u>65,000</u>	<u>50,000</u>
At the end of the year	<u>65,000</u>	<u>50,000</u>

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

Down Syndrome International: The grant supporting the International Health Project will enable Health Guidelines to be established concerning the medical care of people with Down's syndrome. These guidelines will be adopted by the World Health Organisation.

7 Net income / (expenditure) for the year

This is stated after charging:

	2019 £	2018 £
Depreciation	41,417	53,626
Operating lease rentals:		
Property	26,794	37,779
Other	4,346	11,852
Auditor's remuneration (excluding VAT):		
Audit	11,000	10,800
	<u>11,000</u>	<u>10,800</u>

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

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	1,111,346	1,118,153
Social security costs	104,169	107,148
Employer's contribution to defined contribution pension schemes	34,171	35,143
	<u>1,249,686</u>	<u>1,260,444</u>

No employee earned more than £60,000 during the year (2018: none).

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £185,448 (2018: £158,186).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £576 (2018: £682) incurred by 8 (2018: 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:

	2019 No.	2018 No.
Raising funds	8.8	8.0
Information, Training and Assessments	7.6	9.0
Beneficiary Projects and Services	17.1	15.8
Campaigning and Research	4.3	4.2
Support	5.0	4.5
Governance	1.0	1.0
	<u>43.7</u>	<u>42.4</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 and the Executive Director of Down Syndrome International, Andrew Boys, is her son .

DSA is the payroll agency for DSI. At the year end there was a debtor of £36,730 relating to DSI which has now been cleared.

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

	2019 £	2018 £
Grant Payments	65,000	50,000
Membership Fee	240	240
Meetings and Events	9,311	3,005
Merchandise	<u>28,860</u>	<u>18,165</u>
Total	<u>103,411</u>	<u>71,410</u>

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 £
Cost							
At the start of the year	1,286,250	60,000	78,712	74,775	42,128	106,151	1,648,016
Additions in year	-	-	-	-	-	7,841	7,841
At the end of the year	<u>1,286,250</u>	<u>60,000</u>	<u>78,712</u>	<u>74,775</u>	<u>42,128</u>	<u>113,992</u>	<u>1,655,857</u>
Depreciation							
At the start of the year	235,200	33,600	44,829	72,968	25,278	106,151	518,026
Charge for the year	29,400	1,200	3,388	602	4,213	2,614	41,417
At the end of the year	<u>264,600</u>	<u>34,800</u>	<u>48,217</u>	<u>73,570</u>	<u>29,491</u>	<u>108,765</u>	<u>559,443</u>
Net book value							
At the end of the year	<u>1,021,650</u>	<u>25,200</u>	<u>30,495</u>	<u>1,205</u>	<u>12,637</u>	<u>5,227</u>	<u>1,096,414</u>
At the start of the year	<u>1,051,050</u>	<u>26,400</u>	<u>33,883</u>	<u>1,807</u>	<u>16,850</u>	<u>-</u>	<u>1,129,990</u>

All of the above assets are used for charitable purposes.

13 Listed investments

	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Fair value at the start of the year	345	527	347	529
Net gain / (loss) on change in fair value	(68)	(182)	(68)	(182)
Fair value at the end of the year	<u>277</u>	<u>345</u>	<u>279</u>	<u>347</u>
Historic cost at the end of the year	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
Investments comprise:				
	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Shares listed on the London Stock Exchange	278	345	278	345
Unlisted shares in UK registered companies	-	-	2	2
	<u>278</u>	<u>345</u>	<u>280</u>	<u>347</u>

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:

	2019	2018
	£	£
Turnover	25,672	23,708
Cost of sales	(15,805)	(22,659)
Gross profit	<u>9,867</u>	<u>1,049</u>
Administrative expenses	(4,793)	(4,797)
Management Charge to parent charity	(1,000)	(500)
Profit / (loss) on ordinary activities	<u>4,074</u>	<u>(4,248)</u>
Gift aid to parent undertaking	-	-
Profit / (loss) for the financial year	<u>4,074</u>	<u>(4,248)</u>
The aggregate of the assets, liabilities and funds was:		
Assets	25,045	18,816
Liabilities	(1,500)	676
Funds	<u>23,545</u>	<u>19,492</u>

15 Parent charity

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

	2019	2018
	£	£
Gross income	2,217,984	1,992,752
Result for the year	<u>22,311</u>	<u>(151,074)</u>

16 Stocks

	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Finished goods	12,295	13,184	7,520	6,195
	<u>12,295</u>	<u>13,184</u>	<u>7,520</u>	<u>6,195</u>

17 Debtors

	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Trade debtors	52,477	54,308	52,477	54,308
Other debtors	8,540	16,361	8,537	16,361
Prepayments	27,835	34,539	27,835	34,539
Accrued income	1,215	9,338	1,215	9,338
	<u>90,067</u>	<u>114,546</u>	<u>90,064</u>	<u>114,546</u>

18 Creditors: amounts falling due within one year

	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Trade creditors	46,478	40,323	46,478	40,323
VAT payable	-	2,072	-	-
Taxation and social security	32,286	29,088	32,286	29,088
Pension	5,703	4,204	5,703	4,204
Accruals	52,190	55,451	50,690	53,951
Deferred income	61,917	24,286	61,917	24,286
Amounts owed to subsidiary company	-	-	6,089	14,640
	<u>198,574</u>	<u>155,424</u>	<u>203,163</u>	<u>166,492</u>

19 Deferred income

Deferred income comprises restricted donations, membership fees and sales.

	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Balance at the beginning of the year	24,286	125,378	24,286	125,378
Amount released to income in the year	(24,286)	(125,378)	(24,286)	(125,378)
Amount deferred in the year	61,917	24,286	61,917	24,286
	<u>61,917</u>	<u>24,286</u>	<u>61,917</u>	<u>24,286</u>

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

	General Unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	6,432	1,089,982	1,096,414
Investments	277	-	-	277
Net current assets	1,375,151	145,000	105,771	1,625,922
	<u>1,375,428</u>	<u>151,432</u>	<u>1,195,753</u>	<u>2,722,613</u>

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

	General Unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	1,806	1,128,184	1,129,990
Investments	345	-	-	345
Net current assets	1,278,294	100,000	187,597	1,565,891
	<u>1,278,639</u>	<u>101,806</u>	<u>1,315,781</u>	<u>2,696,226</u>

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 £
Restricted funds:					
Training – Amyloid Disposition and Alzheimer's Disease Wales	5,000	21,380	(20,980)	–	5,400
Office	–	8,208	(14,281)	–	–
Northern Ireland	–	–	–	–	–
DHSSPS	–	26,285	(26,285)	–	–
Youth Activities	1,655	1,540	(3,195)	–	–
Northern Ireland Fixed Asset Reserve	26,400	–	(1,200)	–	25,200
Other Northern Ireland funds	–	42,747	(108,200)	65,453	–
DSActive	31,545	80,987	(104,009)	–	8,523
Training and Conferences	12,087	15,531	(12,618)	–	15,000
Speech and Language Information	–	17,600	(5,550)	–	12,050
Having a Voice	–	53,731	(53,731)	–	–
Campaigning and Research	–	7,805	(7,805)	–	–
WorkFit – Employment Project	–	25,525	(25,525)	–	–
WorkFit North – Big Lottery Fund	38,379	112,410	(135,052)	–	15,737
Midwives Training	60,042	168,287	(202,487)	–	25,842
Heritage Lottery Fund	10,057	11,019	(14,070)	–	7,006
Theatre Fund	4,213	–	(4,213)	–	–
LDC Fixed Asset Reserve	16,412	16,092	(20,504)	–	12,000
Pullen Exhibition Assets (Heritage Lottery funded)	1,084,933	–	(32,788)	–	1,052,145
	16,850	–	–	–	16,850
Total restricted funds	1,315,781	607,012	(792,493)	65,453	1,195,753
Unrestricted funds:					
Designated funds:					
IT Upgrade	10,000	–	–	–	10,000
Building Fund	50,000	–	–	–	50,000
Employment Project	40,000	–	–	–	40,000
Mental Regression Research	–	–	–	45,000	45,000
Fixed Asset Reserve	1,806	–	(3,216)	7,842	6,432
Total designated funds	101,806	–	(3,216)	52,842	151,432
General funds	1,259,149	1,609,972	(1,398,942)	(118,295)	1,351,884
Non-charitable trading funds	19,490	25,672	(21,618)	–	23,544
Total unrestricted funds	1,380,445	1,635,644	(1,423,776)	(65,453)	1,526,860
Total funds	2,696,226	2,242,656	(2,216,269)	–	2,722,613

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 £
Restricted funds:					
Training – Amyloid Disposition and Alzheimer's Disease Wales	–	13,294	(8,294)	–	5,000
National Assembly for Wales	–	18,750	(18,750)	–	–
Big Lottery Fund – Wales WorkFit Project Office	78,698	–	(78,698)	–	–
	19,063	18,302	(29,157)	–	8,208
Northern Ireland					
DHSSPS	–	26,285	(44,160)	17,875	–
Harvest Project	–	370	(370)	–	–
Youth Activities	3,695	3,615	(5,655)	–	1,655
Northern Ireland Fixed Asset Reserve	27,600	–	(1,200)	–	26,400
Other Northern Ireland funds	–	57,595	(86,504)	28,909	–
DSActive	16,356	136,391	(121,202)	–	31,545
Training and Conferences	–	13,000	(913)	–	12,087
Education	–	5,000	(5,000)	–	–
Information	5,000	35,894	(40,894)	–	–
Having a Voice	–	3,039	(3,039)	–	–
Campaigning and Research	–	24,225	(24,225)	–	–
WorkFit – Employment Project	481	141,050	(103,152)	–	38,379
WorkFit North – Big Lottery Fund	–	158,985	(98,943)	–	60,042
Midwives Training	22,867	22,318	(35,128)	–	10,057
Heritage Lottery Fund	25,669	8,510	(29,966)	–	4,213
Theatre Fund	6,348	12,017	(1,953)	–	16,412
LDC Fixed Asset Reserve	1,118,098	–	(33,165)	–	1,084,933
Pullen Exhibition Assets (Heritage Lottery funded)	21,063	–	(4,213)	–	16,850
Total restricted funds	1,344,938	698,640	(774,581)	46,784	1,315,781
Unrestricted funds:					
Designated funds:					
IT Upgrade	10,000	–	–	–	10,000
Building Fund	50,000	–	–	–	50,000
Employment Project	40,000	–	–	–	40,000
Fixed Asset Reserve	14,445	2,409	(15,048)	–	1,806
Total designated funds	114,445	2,409	(15,048)	–	101,806
General funds	1,370,765	1,288,866	(1,353,698)	(46,784)	1,259,149
Non-charitable trading funds	23,738	23,708	(27,956)	–	19,490
Total unrestricted funds	1,508,948	1,314,983	(1,396,702)	(46,784)	1,380,445
Total funds	2,853,886	2,013,623	(2,171,283)	(46,784)	2,696,226

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.

Wales

The main funder for work in Wales is the Welsh Assembly 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. Additional funding sources have been secured to promote development work in North Wales and our WorkFit programme in Wales.

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.

Speech and Language

These funds have been raised to support the work of our Speech and Language Specialist in providing assessments, training and information in this specialist area.

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.

Campaigning and Research

This income relates to support received to fund the My Perspectives photographic competition and also to undertake donor research.

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.

Heritage Lottery Fund

A project funded by the Heritage Lottery Fund is underway at the Langdon Down Centre which will preserve the unique collection of Victorian scenery and also make it more accessible to the general public.

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 Upgrade

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

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 safeguard the continuation of the employment project which will support adults with Down's syndrome into work.

Mental Regression Research

The trustees have designated these funds to commence a research project with the University of Cambridge into the issue of mental regression in adults with Down's syndrome in 2019/20.

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

	2019 £	2018 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	26,387	(157,660)
Depreciation charges	41,417	53,626
(Gains)/losses on investments	68	182
Dividends and interest from investments	(9,166)	(6,916)
Decrease/(increase) in stocks	889	(1,022)
Decrease/(increase) in debtors	24,479	(18,337)
Increase/(decrease) in creditors	43,150	(23,517)
Net cash (used in) / provided by operating activities	127,224	(153,644)

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		Equipment	
	2019 £	2018 £	2019 £	2018 £
Within one year	11,302	26,477	1,030	7,506
In the second to fifth years inclusive	15,492	11,302	3,316	4,346
	26,794	37,779	4,346	11,852

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.

25 Impact of Restated Funds

Membership income is now treated as donation income and recognised when received. This is a change in accounting policy. The change took place during 2018/19 and the prior year deferred income, creditors and fund balances have been restated to reflect this.

	Unrestricted	Restricted	Total
	1 April 2017		
	£	£	£
Reserves position			
Funds previously reported	1,461,454	1,344,938	2,806,392
Adjustments			
Deferred income recognition	47,494	-	47,494
Funds restated on transition	1,508,948	1,344,938	2,853,886

There was no impact of the change in accounting policy on income and expenditure for the year ended 31 March 2018.

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.

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www.dsactive.org



www.dsworkfit.org.uk



www.langdondownmuseum.org.uk



www.langdondowncentre.org.uk



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