

Company registration number: 131012

**DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

CONTENTS

	Page
Directors and other information	1 - 2
Directors report	3 - 14
Directors responsibilities statement	15
Independent auditor's report to the members	16 - 18
Statement of financial activities	19
Balance sheet	20 - 21
Statement of changes in accumulated funds	22
Statement of cash flows	23
Notes to the financial statements	24 - 40

**DOWN SYNDROME IRELAND
COMPANY LIMITED BY GUARANTEE**

DIRECTORS AND OTHER INFORMATION

Directors	Liam McLoughlin	(Chairperson)
	John Upton	
	Bernadette Connolly	
	Paul Radford	
	Eithne Ui Ghallachoir	
	Gerard O' Carroll	(Appointed 04/02/2021)
	Sylvaine Ni Cheallachain	(Appointed 21/05/2022)
	Nichola Aylward	(Appointed 21/05/2022) (Treasurer as of 17/09/2022)
	Fiona Dunny	(Resigned 29/04/2022)
	Amanda Cahir O'Donnell	(Resigned 29/04/2022)
	Marian Flanagan	(Resigned 20/06/2022)
	Alan Martin	(Appointed 04/02/2021 & Resigned 26/05/2022)
Secretary	Gerard O' Carroll	(Appointed 29/04/2022)
	Amanda Cahir O'Donnell	(Resigned 29/04/2022)
Company number	131012	
Charity number	CHY 6062	
Registered office	Unit 3 Parkway House Western Parkway Business Park Ballymount Dublin 12	
Business address	Unit 3 Parkway House Western Parkway Business Park Ballymount Dublin 12	
Auditor	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2	

**DOWN SYNDROME IRELAND
COMPANY LIMITED BY GUARANTEE**

DIRECTORS AND OTHER INFORMATION (CONTINUED)

Bankers

Allied Irish Bank
1 Lower Baggot Street
Dublin 2

Solicitors

Dillon Eustace
33 Sir John Rogerson Quay
Dublin 2

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT

The directors present their annual report and the financial statements of the charity for the financial year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 to 15 of the financial statements and comply with the company's Constitution (Memorandum and Articles of Association), applicable Company Law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities", as far as possible.

Principal activities

The company is a registered charity limited by guarantee and not having a share capital. The primary objective of the charity, as stated in its governing document, is to find ways to improve the lives of people with Down syndrome and to help them reach their full potential.

Down Syndrome Ireland is dedicated to being the primary source of information and support to people with Down syndrome and their families. We are working to achieve an optimal quality of life for people with Down syndrome as equally valued, independent citizens.

As well as a national office, Down Syndrome Ireland is made up of 25 local branches providing services and supports to our members across the country. The local branches are run almost exclusively on a voluntary basis by our members and offer a range of activities, outings, services and supports. The local branches are funded through donations and local fundraising. Each branch is unique in the type and range of activities they offer, but all are an excellent source of local information, advice and support.

Our Objectives

Down Syndrome Ireland aims to facilitate and optimise support/service delivery in the country by:

- Raising awareness of people with Down syndrome as valued members of the community;
- Working towards the development of essential supports and services to best support people with Down syndrome through the various life stages;
- Working closely with our branches, service providers and community groups to ensure integrated analysis, planning and provision of services;
- Being an efficient provider of high-quality evidence-based supports and services;
- Lobbying for better supports and resources for people with Down syndrome throughout their various life stages.

In striving to achieve its objectives, the activities and areas Down Syndrome Ireland focuses on include:

LOBBYING

Down Syndrome Ireland continues to focus its lobbying on the needs of our members and seeks to improve the services available through the different life stages.

Down Syndrome Ireland provides information, supports and activities to children, young people and adults with Down syndrome and their families. Down Syndrome Ireland is also committed to advocacy and self-advocacy and raising awareness in the community about the value that people with Down syndrome bring to their respective communities and their right to full inclusion and participation in Irish society.

A number of meetings were attended over the course of the year with groups and organisations, including meetings with Minister Madigan & Department of Education officials, Ministers Rabbitte and O'Gorman DCEDIY, NCSE officials, the NCSE Consultative Forum, Children's Rights Alliance, SOLAS, Disability Federation of Ireland, Ombudsman, UNESCO, Tusla, DS (International), the Special Education Forum and various other advocacy groups.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

A number of submissions have also been made to government bodies and organisations highlighting our concerns over the course of the year. The submissions include:

- Educational Disadvantage (CRA);
- UNCRPD Article 24 Submission - State Report;
- ISSU Submission;
- NCSE Strategy Statement;
- UNCRC submission -State Report;
- Oireachtas Committee Submissions:
 - Bullying;
 - Impact of the Decision to Delay the Return to School of Children with Special Educational Needs.

Down Syndrome Ireland was also represented at the Oireachtas Committee Consultation on the Provision for Special Educational Needs with Reference to the Implementation of the EPSEN Act.

Down Syndrome Ireland has consistently advocated for improved access to therapies, particularly Speech and Language Therapy, which is of particular importance for people with Down syndrome. Over the last three years, we have regularly engaged with our members following indications that services were getting worse rather than better and we called on Government to commit to improving the lives of people with Down syndrome and their families.

Down Syndrome Ireland marked its 50-year anniversary with a new campaign called "The Upside - Life with Down syndrome", which highlights what needs to change so people with Down syndrome are treated equally in Ireland. The campaign is about four important parts of life: health, education, employment and life in the community. The campaign includes a list of 21 Demands for this Government to bring about real change in achieving disability rights in this country. These demands include calls for full implementation of already adopted legislation and policies, as well the need for urgent updating of long-standing laws which are out of date, irrelevant and unfit for purpose. Some of these are referenced in the Pre-Budget Submission. The 21 Demands was a strong indication of everything the organisation wanted to bring to the attention of the general public and government bodies and the impact that this would have on their members.

In 2020 & 21 the Summer Provision Programme was finally extended to all students with Down syndrome. Down Syndrome Ireland called for Summer Provision every year for children with Down syndrome with funding for substitute teachers to cover classes.

Personalised Budgets

We have been campaigning for some time for supports for adults with Down syndrome to be person centred and for personalised budgets to be made available to those people who want to manage their own supports.

The long-delayed position paper on Personalised Budgets (Individualised funding) was launched in 2018, and pilot projects were due to start in 2019. These were delayed into 2020, where the impact of the Pandemic created further delays. Despite calls for a clear timeline on the evaluation process and when personalised budgets will be available more widely as an option, this information is still not publicly available.

The reduction in services due to the pandemic illustrated the inability of services to respond to individual needs, highlighting the need for more individualised provision. Even when day services resumed, people were offered an extremely reduced service, as pandemic control measures required a reduction of the numbers of people meeting in the same space. The small number of people who are in receipt of a personalised budget were able to use the funds creatively and adapt to the challenging circumstances much more readily than any form of group provision.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

RAISING AWARENESS

The Board's focus for 2021 was to celebrate its 50th year and how far it had come and to look forward to what it wanted to achieve in the future.

Down Syndrome Ireland remains heavily dependent on fundraising activities and the generosity of the general public for its income.

2021 was again dominated by the COVID-19 Pandemic and its dramatic impact continued to be felt throughout the charity sector in Ireland. During the year Down Syndrome Ireland adapted its traditional fundraising campaigns and activities to embrace the move online with the adoption of developing digital and social fundraising methods.

After a fundraising income loss of a third in 2020, income recovered steadily throughout 2021 and thankfully returned to pre-COVID levels. This was achieved through the implementation of a wide variety of fundraising campaigns and activities.

Each year, Down Syndrome Ireland through its national office and nationwide network of 25 branches needs to raise most of its running costs to provide all through life supports to people with Down syndrome and their families. We rely heavily on public fundraising and the generosity of communities, workplaces, schools, and individuals to fund our running costs each year. Time spent fundraising, applying for grants and meeting ever increasing administrative requirements is time taken away from our core mission. Alternatively, funds for Down Syndrome Ireland's core work could be radically increased if Government streamlined regulatory and funding-related compliance requirements and provided for the costs of compliance.

During the year Sligo branch launched a vibrant mural in Tubbercurry to mark the charity's 50th anniversary. The event was attended by President Michael D Higgins, who is a Patron of Down Syndrome Ireland, attended the launch of a mural in Tubbercurry to mark the charity's 50th Anniversary.

World Down Syndrome Day

The annual Purple Run celebration in Dublin's Phoenix Park for World Down Syndrome Day on March 21st was once again cancelled. The event was transferred online to become the 'Virtual Purple Run', with participant recruitment and fundraising driven through Facebook. It was an overwhelming success with over 1,900 participants taking part individually or with family and friends in their own Purple Run.

'Lots of Socks' has been an important international awareness building campaign for World Down Syndrome Day over the years. It has grown organically in Ireland largely through increased social media engagement. In 2021, it was decided to harness this support and actively encourage individuals, families, schools, communities and companies to get involved by wearing their most colourful socks and sharing their photos and videos online with a donation ask.

50th Anniversary - Community and Events

As part of Down Syndrome Ireland's 50th Anniversary a National Raffle was held, with 18 out of our 25 branches participating through ticket sales. The raffle was a great engagement piece for new supporters to learn more about the organisation on a national level.

Our 'Go for Gold' campaign was launched in May as a new Summer campaign to help celebrate our 50th Anniversary and all the amazing achievements our members strive towards every day. Many schools, clubs and companies held Go for Gold parties, sports day, treasure hunts and coffee mornings etc. over the Summer months, helping raise funds for Down Syndrome Ireland in our fiftieth year.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

After two previous postponements due to the pandemic, our planned 'Abseil 4 DSI' finally took place in Croke Park on a sunny July day. We had 80 brave participants who abseiled the 100 feet down to the hallowed ground from the Hogan Stand. It was a great opportunity to meet so many of our members again from around the country, and the families and friends who looked on from the stands.

Corporate

Through our '50 for 50' campaign we invited 50 corporate partners to support us for our 50th Anniversary through three tiers of participation - Gold, Silver and Bronze. Each tier offered a different level of support in helping us raise awareness and funds during this milestone anniversary year.

In 2021 Down Syndrome Ireland was very fortunate to be chosen once again by the wonderful staff at Woodies as one of four charities to benefit from their annual Woodies Heroes Summer fundraising campaign. Despite the on-going pandemic, the campaign was the most successful in its seven year history. Down Syndrome Ireland's share of the funds raised went towards supporting our Early Years Education Programme.

Also during the Summer months, Unilever Ireland launched a 20th Anniversary Partnership HB Ice Cream pack with 10 cent from each pack sold being donated to Down Syndrome Ireland.

Despite many people continuing to work from home in late 2021, our annual 'Christmas Jumper Day' campaign went ahead. We asked companies, individuals and work colleagues support us over the Christmas period by wearing their most festive jumpers, share via social media and make a donation if they could.

Our corporate partnerships continued to play a key role and helped sustain us during the year through their various fundraising initiatives. We are most grateful to our partners and the fantastic teams at MACE, iNUA, Credit Suisse and Kaefer etc. for all their continued support, it is very much appreciated.

SERVICE DELIVERY

Member Support Team

The focus of the member support team through 2021 was to ensure that up to date advice, information and support was provided to people with Down syndrome and their families across the lifespan, and to advocate for changes to support the rights of people with Down syndrome.

We engaged in a review of the history of the organisation and the current situation, working with members, staff and external consultants to produce 'The Upside' report. This was a significant piece of work, providing a focus for reviewing and highlighting targets for advocacy over the coming years in the areas of health, education, employment and life in the community.

2021 was still overshadowed with the Covid 19 pandemic, though vaccines were slowly becoming available. Advocacy for people with Down syndrome, who were found to be particularly vulnerable to Covid 19, was essential. This advocacy led to adults with Down syndrome being recognised as a specifically vulnerable group and prioritised for vaccination.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

To facilitate communication and ensure that nobody was overlooked, the HSE created a Covid 19 vaccine community network. This group was formed by the HSE in March 2021 to:

- Create a network of people working together to help communicate and engage people about the rollout of the COVID-19 vaccine programme;
- Ensure that key organisations were informed about the vaccine programme, giving a forum to ask questions and get accurate responses from health professionals engaged at a high level on delivering the programme;
- Allow organisations to access information on safety and testing, how the vaccine works, and the delivery schedule;
- Ensure that organisations representing vulnerable groups were aware of public health advice in order to reassure and inform members;
- Promote two-way communication, enabling organisations to highlight the specific concerns raised by the people they represent.

Training

Providing training, assistance and advice for members and families along with developing resources was a priority for the team. Best practice is continually researched to ensure the information we provide is the most up-to-date available. Down Syndrome Ireland has been represented at meetings with various organisations and a number of surveys have been conducted with our members to ascertain their opinions on various issues. A number of submissions have also been made to government bodies and organisations highlighting our concerns over the course of the year.

Webinars, Seminars and Conferences

Providing training, assistance and advice for members and families along with developing resources was a priority for the team. Best practice is continually researched to ensure the information we provide is the most up-to-date available. Down Syndrome Ireland has been represented at meetings with various organisations and a number of surveys have been conducted with our members to ascertain their opinions on various issues. A number of submissions have also been made to government bodies and organisations highlighting our concerns over the course of the year.

- Multi-disciplinary Conference on early feeding and feeding issues;
- Online parent and baby/toddler groups- fortnightly January-July;
- Primary Transition;
- Post Primary Transition;
- Communication;
- Social & Speech Development;
- Primary School - General;
- Post Primary School - General;
- Communication & Essential Planning - Primary;
- Communication & Essential Planning - Post Primary;
- Choosing a School - Pre-School to Primary School;
- Choosing a School - Primary to Post-Primary School;
- ETB teacher training (blended learning using a combination of pre-recorded seminars and live events).

Development of Resources

Eight additional online education seminars were developed and are available for download on our website:

- Communication;
- Essential Planning;
- Choosing a Primary School;
- Choosing a Post Primary School;
- Dual Diagnosis of Down Syndrome & Autism;
- Educational Programmes for Children with Down Syndrome & Autism.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

Online teacher training information seminars were developed and uploaded to the learning platform 'Moodle' as part of a blended learning module to provide an efficient way of preparing teachers to deliver adult education in the ETB setting:

- Speech, language and communication;
- Down syndrome, general information including hearing, vision, health issues that may impact learning
- Independence
- Disability awareness

The Personal development course was reviewed and uploaded to Moodle to facilitate wider use.

It was piloted in one branch group, with extremely positive feedback, and with two post-primary schools, which are ongoing.

Down Syndrome Ireland's Member Support Team had a strong presence at the International Down syndrome research forum in March, making four presentations covering issues connected with pre-school education, primary school, adult education and employment.

The NCSE Research conference was attended virtually in November. The theme of the 2021 conference was Continuity in Education; Dealing with Regression Post Pandemic; and Education for Adults with Disabilities.

Surveys

The following surveys were conducted to ascertain member's opinions:

- Reduced School Days
- Closures in Special Schools & Classes
- Primary Communication
- Post Primary Communication
- Summer Provision
- Experiences of Bullying in education settings
- Teenagers views on education and life after school
- Adults with Down syndrome: views on continuing education

ADULT TRAINING AND EDUCATION

As a result of the COVID-19 pandemic Down Syndrome Ireland saw their employment, education and day services badly affected by the pandemic.

We created a resource page on our website for adult members so that they could keep active and engaged while at home. As 2021 began adult education continuing to be delivered online. Down Syndrome Ireland's 10-week Ability Online programme helped counteract the negative effects of pandemic. The range of topics covered such as mental health, conversation skills, politics, relationships and reading in everyday life, helped adult members maintain and develop their literacy, numeracy, life and social skills. For some adult members, Ability Online was a taster of longer Down Syndrome Ireland courses. For others, it facilitated bridging the return to meeting in-person towards the end of the year. 80 adult members studied on the programme in 2021.

The majority of members who participated in the 5 focus groups we facilitated in the latter half of the year, expressed a preference for in-person education. However, many recommended a blended approach, expanding our range of online courses to include topics such as music and movies. This flexible approach would allow adult members throughout the country to access further learning. As a result, we began developing 3 new online courses to be rolled out in 2022 – Music, Movies, and Healthy Living and Wellbeing.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

2021 was a pivotal year in the field of Adult Education for Down Syndrome Ireland. We embarked on the transition from branches delivering all our Adult Education courses, to ETBs delivering some of our courses. In September, with 3 ETBs began delivering our Latch-On (Literacy and Technology Hands On) and 1 ETB began delivering our Work Skills Programme. We began working actively with 2 other ETBs. This means members will no longer have to pay and fundraise to access courses these courses. In a 2021 survey, we found 71% of our members would like to take part in further education but barriers include not being able to find a course at the right level. Our partnership with ETBs broadens the scope for our adult members to find courses at the right level, and to follow other pathways such progressing to other ETB courses or taking up meaningful employment. We will be continuing to work with more ETBs throughout the country in 2022.

Adult Education Courses

We strived to update and improve our 4 in-person adult education programmes. Our Latch-On - Literacy and Technology, and MOTE – My Opinion My Vote programmes are well-established but we continued to tweak them. We continued to pilot our Work Skills programme which had been paused in 2020 due to the pandemic. We completed our Personal Development Programme. This programme was developed after listening to members, families and employers. In the latter part of 2021, we began piloting the programme in 1 branch with adult students and in 2 post-primary schools. A second branch is to pilot the programme at the beginning of 2022. Once feedback is collated, we will improve the programme to better meet the needs of our adult members. We hope to offer it to all DSI branches in the future.

Latch-On Literacy and Technology

Practical Literacy & Technology (Latch-On) is two-year literacy programme developed specifically for adults with an intellectual disability. The programme provides opportunities for adults with Down syndrome to commence and continue their literacy development. Latch-On was developed at the University of Queensland, Australia. The Latch-On course is taught two days or three half days a week over two years. The course content is designed to allow the students opportunities to access literacy in all its forms from viewing through to reading and writing. There are no academic prerequisites for studying Latch-On, as the course content is differentiated to suit the needs of individuals. This course provides a good foundation for adult learners, whether they are aiming for further education, employment or simply maintaining and improving their literacy

Decision Making: Rights and Responsibilities (MOTE)

MOTE is a political education programme which was produced following an extensive pan European research project including Down Syndrome Ireland. As well as political awareness, MOTE encourages independent decision making and responsibility. MOTE aims to empower students through active citizenship and participation in the political process. This course teaches students about forming opinions and making choices. It encourages self-advocacy and a broad awareness of the social and political landscape, locally, nationally and at a European level.

Employment

2021 was a difficult year as the Covid 19 Pandemic forced society to enter a lockdown and restricted movement resulting in low levels of economic activity. It is important that to acknowledge the particular challenges which our members faced during this period. However, despite the numerous adversities our members persevered will many entered employment for the first time.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

Personal Development Course completion & pilot

We completed writing our Personal Development Course, which aims to develop social & life skills, to increase self-awareness, self-esteem & independence, to enhance employability & promote inclusion & to empower people with Down syndrome to achieve their full potential. We have rolled it out to 4 locations to pilot this year. Our Louth/Meath and Kerry branches are piloting the course with classes of adults with Down syndrome, and 2 post primary schools are also piloting the course in a secondary school setting with students with Down syndrome in a larger class with other students also. Once feedback has been received and the course has been edited, we hope to offer this course to all Down Syndrome Ireland branches.

Work Readiness Programme

We have begun working on developing a new strand to our Employment Programme, a "Work Readiness Programme", which will combine online training with direct community engagement to advance employment opportunities for our members. Our aim over the next 3 years is to design and deliver a series of courses to equip participants with skills needed to enter the workplace, by facilitating opportunities for practical work placements while providing the necessary theory and literacy skills related to each sector.

The first new course within our Work Readiness Programme is in partnership with the Grafton Barbers, who own 50 barbershops nationwide. Our first round began in October 2021, with 6 students completing 10 weeks training in the Grafton Barber Academy on Grafton Street, followed by 6 weeks of work placements in salons across Dublin. All 6 graduates secured paid jobs in their salons and are now working as part of the team, welcoming customers, serving drinks, gowning up, cleaning work stations. It is a fantastic addition to our programme & the Grafton Barber team are committed to many more rounds of training and employment as part of our partnership. Covid-19 resulted in our Alfaparf Milano Beauty in all its Forms training pausing, but we hope in early 2022 to recommence our 5th round of hairdressing assistant training, once families feel safe to travel again.

Down syndrome awareness training

We worked alongside Accenture to create an online version of our Down syndrome awareness training. This new resource has allowed us not only have a wider reach in staff teams by sending a link of our training to employers, but feedback has also showed that employers like to refer to the training on multiple occasions if they need a refresher or clarity while their employee with Down syndrome is at work.

Pre-employment & pre-interview training

We purchased a new online licence called "Padlet", which has allowed us create and upload our pre-employment and pre-interview training to an online forum. This has been an invaluable resource, as groups of adults with Down syndrome have been able to access the training with us, regardless of their location, in preparing for work and interviews. Running courses on zoom is very different to in a classroom and in person, but family contribution has been outstanding in ensuring the resources we have emailed home following the online training have been completed and their son/daughter with Down syndrome is well prepped for interview & work.

Return to work and new jobs

Before the pandemic, 64 of our Ability Programme participants had moved into paid employment. Due to the pandemic, approximately 95% of these employees lost their jobs. We are continuing to work with employers, employees and their families to ensure a safe return to work. We have worked closely with Walkers Law Firm, to create an easy return to work checklist, and to adapt the "Return to Work Safely Protocol COVID-19 Specific National Protocol for Employers and Workers" produced by the Government, into an easy read format also. This has been an invaluable tool in ensuring a safe return for our adult members with Down syndrome, but also to ensure employers are confident that their employee with Down syndrome understands the new protocols in place due to the pandemic.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

We also created a "Back to Work" Padlet, where we worked on things that might have changed post-covid and worked on refreshing work skills with employees, in preparation for the return to work. Additionally we are supporting adults with Down syndrome to settle into their new jobs, thanks to companies like Applegreen, Grafton Barber, Artizan Foods, Harvey's Point Hotel, Radisson Hotel Sligo, Mayson Hotel & Revive Active. It is extremely positive and encouraging to see new job offers arise post pandemic, and to see employers old and new still committed to employing people with Down syndrome to be part of their team.

We also reached out to all Work Skills course graduates nationwide, and sent them a work survey to find out where they would like to work, their location, types of work, interests etc. This is a great tool for us to collect information when partnering with employers, but also in interview situations to give employers in the case where a person with Down syndrome may not have a CV.

Work Skills

Our Work Skills course was developed by Down Syndrome Ireland and is based on a project by Accenture called the Skills to Succeed Academy. This two-year part-time course is designed to prepare adults with Down syndrome to take up meaningful employment and to equip them with the skills to navigate the world of work. Students explore their own strengths and interests, and discuss how these could be useful in the workplace, as well as learning about how to find and keep a job. The students' study four modules over two years including a module based on interpersonal skills.

NATIONAL ADVISORY COUNCIL

Our National Advisory Council (NAC) and Regional Advisory Council (RAC) represent the opinions of adults with Down syndrome within our organisation. The Council comprises of adults with Down syndrome. Our interim National Advisory Committee and our first Regional Advisory Committee hosted by the Louth-Meath Branch for the Northeast region were facilitated to hold their meetings online throughout 2021, ensuring the continuity of this valuable programme.

Local Branches

We have twenty-five branches across the country with each branch fully dedicated to enriching the lives of those with Down syndrome.

Our branches are run almost exclusively by volunteers working in committees, providing children and adults with Down syndrome with a wide range of services and social opportunities.

All the services provided at branch level are funded through donations and fundraising by the members of those branches and their families and friends

The services and opportunities offered to members vary with each branch, but among them are:

- Parent Link
- Early Development Programmes
- Mother and Child Groups
- Pre-school Home Teaching Service
- Speech and Language Therapy
- The Ability Programme
- Employment Opportunities
- Arts and Crafts Classes
- Dance Classes
- Social Occasions

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

The scale of work undertaken by our branches on a voluntary basis continues to expand and outside of large scale projects, the branch network provided many social, sporting and other activities which provide valuable outlets for our member, young and old. The network of support to parents to share experiences and work on resolving issues together is invaluable.

Our Members

The organisation is indebted to the members and their families who are dedicated in their efforts in fundraising, managing branches, delivering services and lobbying for change. Membership involvement is the foundation of our organisation and essential to our success.

Volunteers

We are extremely grateful to the myriad of volunteers who assist us in the many facets of the work of the organisation. We are deeply indebted for their unstinting efforts as donors and volunteers who provide the support that enable the organisation to deliver educational and social activities for our members.

FUTURE PLANS

Strategic Plan

We continued to roll out of our Strategic Plan in 2021.

We continue to raise and spend significant funds locally on speech and language therapy for members.

Our strategy focuses on the increasing needs of our member population as they get older. There is increasing demand for older people's services in an environment where people are living longer, and their care needs may become too much for parents and families without significant support.

Down Syndrome Ireland's strategy is to support development and education and to promote social inclusion and physical activity across the lifespan. As people are living longer, we hope that this lifespan focused approach will help delay the onset of age related conditions.

The Board also employed Crowe Management Consulting to assist with the preparation of a three years plan and work commenced with member engagement at the 2021 AGM. The plan provides a strategic direction for the years 2022 -2025.

Moving into the next 50 years the organisation is looking to achieve its 21 Demands and to have a clear framework within which this will be achieved.

GOVERNANCE OF THE CHARITY

During the period under review, the Board met monthly. Meetings were held virtually whilst COVID-19 restrictions were in place. The National Council met twice during 2021.

There were a number of changes in Down Syndrome Ireland at the end of 2020 and the beginning of 2021. New directors joined the Board and a new President was elected at the 2021 AGM. The Board was also conscious of its increasing statutory and regulatory requirements and set about implementing a programme of updating the compliance requirement for the organisation.

The charity appointed a new CEO in January 2021, a new CFO in June 2021 and a new Compliance manager in November 2021.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

Down Syndrome Ireland is completely committed to exercising good governance and delivery of best practice in the organisation. The Statement for Guiding Principle continues to be implemented across the organisation. We continue to work towards full adoption of the Governance Codes for the Voluntary Sector. We are fully compliant with the reporting structures on the Charity Regulator and are up to date with our reports to the Lobbying register.

RISKS AND UNCERTAINTIES

Our high dependency on voluntary donations and fundraising still presents a significant challenge and an uncertain future for the provision of our services. We continue to explore new ways to secure more stable funding sources so that the services to our members can continue to be delivered and enhanced into the future.

REVIEW OF ACTIVITIES

The statement of financial activities for the year is set out on page 19 of the financial statements. Down Syndrome Ireland expended €4,145,093 in 2021 to support its activities. We have always relied heavily on fundraising income and donations to support our work. On average, 23% of our overall funding comes from Grants and State funding, with much work needed to bring in the remaining funds through a variety of fundraising efforts and donations. 2021 was a challenging year with the ongoing impact of the Covid-19 pandemic however due to the efforts of all staff, volunteers and members fundraising income slowly began to improve during the year. We continued to develop new methods of providing our services during the lockdown restrictions to ensure our members continued to receive support where needed. The National Office needs to be vigilant and begin the process of building its cash reserves for unforeseen events in the future.

DIRECTORS AND SECRETARY

The present membership of the Board is listed on the 'Directors and Other Information' page.

POST BALANCE SHEET EVENTS

The ongoing Covid 19 Pandemic means the organisation continues to face similar operational & financial challenges in 2022 as it did in 2021. The organisation has adapted accordingly and hopes that some level of normality can resume towards the end of 2022.

RESERVES

The Charity's policy on restricted funds is to separately record donations, grants and other sources of fundraising where restrictions are imposed that are narrower than the charity's overall objectives.

Funds generated at branch level are restricted funds in that they are used by the individual branch to support projects at branch level. These funds are not available to support national office projects and activities.

The Directors are of the opinion that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would be necessary to consider how the income would be replaced if activities changed.

ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Unit 3, Parkway House, Western Parkway Business Park, Ballymount, Dublin 12.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS REPORT (CONTINUED)

RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

STAFF

The Board of Directors of Down Syndrome Ireland wish to thank all the staff of the organisation who work tirelessly on behalf of the members in trying conditions.

AUDITORS

The auditors, Hayden Brown, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

Signed on behalf of the Board



Liam McLoughlin

Director



Gerard O' Carroll

Director

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DOWN SYNDROME IRELAND

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Down Syndrome Ireland (the 'company') for the financial year ended 31 December 2021 which comprise the profit and loss account, balance sheet, statement of changes in equity, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DOWN SYNDROME IRELAND (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DOWN SYNDROME IRELAND (CONTINUED)**

As part of an audit in accordance with ISAs (Ireland), 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 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 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.

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.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Hampson

For and on behalf of
Hayden Brown
Statutory Auditor
Grafton Buildings
34 Grafton Street
Dublin 2

27 October 2022

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

STATEMENT OF FINANCIAL ACTIVITIES
FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Note			2021	2020
		Unrestricted Funds	Restricted Funds	Total	Total
		€	€	€	€
Incoming resources	4				
Incoming resources from general funds:					
- Voluntary Income		452,284	829,813	1,282,096	1,127,289
- Grant Income		-	1,225,886	1,225,886	656,294
- Activities for generating funds		569,585	1,278,007	1,847,592	984,799
- Investment income		4	27	31	175
Incoming resources from charitable activities		398,776	472,640	871,416	687,773
Other Income		12,069	45,210	57,279	36,943
Total Incoming Resources		1,432,718	3,851,583	5,284,300	3,493,273
Resources expended					
Costs of generating voluntary income		105,977	136,015	241,992	109,710
Charitable activities		1,466,490	1,977,101	3,443,590	2,639,643
Governance costs		199,753	259,757	459,511	299,177
Total Resources Expended		1,772,220	2,372,873	4,145,093	3,048,530
Resources surplus / (deficit)	6	(339,502)	1,478,710	1,139,207	444,743
Retained earnings at the start of the financial year (as previously reported)		377,474	5,340,487	5,717,961	5,273,218
Re-alignment of Unrestricted Reserves		594,210	(594,210)	-	-
Retained surplus at the end of the financial year		632,182	6,224,987	6,857,168	5,717,961

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 24 to 40 form part of these financial statements.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 €	€	2020 €	€
Fixed assets					
Intangible assets	10	-		-	
Tangible assets	11	1,879,865		1,769,610	
Financial assets	12	100		100	
		<u>1,879,965</u>		<u>1,769,710</u>	
Current assets					
Debtors	13	79,571		149,271	
Cash at bank and in hand		6,615,993		5,087,460	
		<u>6,695,564</u>		<u>5,236,731</u>	
Creditors: amounts falling due within one year	14	<u>(1,263,252)</u>		<u>(811,402)</u>	
Net current assets		5,432,312		4,425,329	
Total assets less current liabilities		<u>7,312,277</u>		<u>6,195,039</u>	
Creditors: amounts falling due after more than one year	15	(199,127)		(221,097)	
Net assets		<u>7,113,150</u>		<u>5,973,942</u>	
The funds of the charity					
Revaluation reserve	17	255,981		255,981	
Restricted income funds	17	6,224,987		5,340,488	
Unrestricted income funds	17	632,182		377,473	
Total charity funds		<u>7,113,150</u>		<u>5,973,942</u>	

The notes on pages 24 to 40 form part of these financial statements.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2021

These financial statements were approved by the board of directors on 27 October 2022 and signed on behalf of the board by:



Liam McLoughlin
Director



Gerard O'Carroll
Director

The notes on pages 24 to 40 form part of these financial statements.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

STATEMENT OF CHANGES IN ACCUMULATED FUNDS
FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Revaluation reserve	Restricted income funds	Unrestricted income funds	Total
	€	€	€	€
At 1 January 2020	255,981	5,264,451	8,767	5,529,199
Surplus for the financial year			444,743	444,743
Other comprehensive income for the financial year:				
Allocation of Restricted Funds	-	240,016	(240,016)	-
Re-alignment of unrestricted reserves	-	(163,980)	163,980	-
Total comprehensive income for the financial year	-	76,036	368,707	444,743
At 31 December 2020 and 1 January 2021	255,981	5,340,487	377,474	5,973,942
Surplus for the financial year			1,139,207	1,139,207
Allocation of Restricted funds	-	1,478,710	(1,478,710)	-
Re-alignment of unrestricted reserves	-	(594,210)	594,210	-
Total comprehensive income for the financial year	-	884,500	254,707	1,139,207
At 31 December 2021	255,981	6,224,987	632,181	7,113,149

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

STATEMENT OF CASH FLOWS
FINANCIAL YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Cash flows from operating activities		
Surplus for the financial year	1,139,207	444,743
<i>Adjustments for:</i>		
Depreciation of tangible assets	37,063	22,894
Amortisation of intangible assets	-	6,758
Accrued expenses/(income)	(218,290)	261,815
<i>Changes in:</i>		
Trade and other debtors	204,702	(24,569)
Trade and other creditors	534,425	201,284
Cash generated from operations	<u>1,697,107</u>	<u>912,925</u>
Net cash from operating activities	<u>1,697,107</u>	<u>912,925</u>
Cash flows from investing activities		
Purchase of tangible assets	(147,319)	(31,593)
Net cash used in investing activities	<u>(147,319)</u>	<u>(31,593)</u>
Cash flows from financing activities		
Proceeds from borrowings	(21,255)	(12,606)
Net cash used in financing activities	<u>(21,255)</u>	<u>(12,606)</u>
Net increase/(decrease) in cash and cash equivalents	1,528,533	868,726
Cash and cash equivalents at beginning of financial year	<u>5,087,460</u>	<u>4,218,734</u>
Cash and cash equivalents at end of financial year	<u>6,615,993</u>	<u>5,087,460</u>

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 31 DECEMBER 2021

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Unit 3 Parkway House, Western Parkway Business Park, Ballymount, Dublin 12.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Incoming Resources

Income is analysed according to the activity that produced the resources as follows:

Voluntary Income

Voluntary income, which consists of monetary donations from the public and from corporate and major donors together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when donations are received.

Charitable activities

Grants from Governments and other large institutional donors, where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. It is accounted for when amounts receivable on grant and funding applications are approved or paid.

Investments

Investment income is accounted for on a receipts basis.

Restricted Income

Income received by the organisation, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts as restricted assets. It also includes local branch income which is retained by the individual branches for the benefit of members within their branch area. Such specified purposes are within the overall aims of the organisation.

Unrestricted Income

Other income, apart from restricted income, is used by the organisation in the furtherance of its work and objectives. Such funds may be held in order to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

CRM Software	- 25 %	straight line
--------------	--------	---------------

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	- 25%	straight line
Fittings fixtures and equipment	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

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

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

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

4. Incoming resources

The total income of the organisation for the financial year has been derived from voluntary income, legacies, investment income, revenue grants and other income.

	Restricted €	Unrestricted €	Total €
Incoming resources from general funds:			
- Voluntary income	829,812	452,284	1,282,096
- Grant income	1,225,886	-	1,225,886
- Activities from generating funds	1,278,007	569,585	1,847,592
- Investment income	27	4	31
Incoming resources from charitable activities	472,640	398,776	871,416
Other incoming resources	45,210	12,069	57,279
	<u>3,851,582</u>	<u>1,432,718</u>	<u>5,284,300</u>

Restricted and unrestricted funds

Restricted funds represent income, which has been received and recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Donations or grants may become repayable in the event that the conditions of the related agreements are not adhered to. The Constitution of the company state that all funds and property of an Area Branch shall be applied in a manner consistent with the objects of the Association for the benefit of such Area Branch. Such funds are treated as restricted.

Unrestricted funds represent amounts which are expendable at the discretion of the charity, in furtherance to the objects of the charity, and which have not been designated for other purposes.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

RESTRICTED INCOME

Branch	Source	Purpose of Income	Accounting for Income	Term	Amount of Income/Grant	2021 Expended	Restrictions
National Office	Pobal	Ability Programme	Service Provision and charitable activity	2021	256,666	228,843	Delivery of Ability Programme
National Office	Pobal	Operating costs	Service Provision and charitable activity	2021	200,000	200,000	Non-pay related operating costs
National Office	Pobal	Employment Programme	Service Provision and charitable activity	2021/2022	197,391	27,491	Delivery of Employment Programme
National Office	HSE	Operating costs	Service Provision and charitable activity	2021	101,398	101,398	Operating expenses
National Office	Community Foundation	Payroll & IT Support	Service Provision and charitable activity	2021/2022	90,200	84,348	Provision of services and IT support
National Office	Solas	Adult Education	Service Provision and charitable activity	2021	140,000	64,463	Delivery of Adult Education
Carlow	HSE	Technology	Service Provision and charitable activity	2021	6,666	6,666	Purchase of technology for use for branch activities
Carlow	Local Youth Club	Branch Activities	Service Provision and charitable activity	2021	3,000	3,000	Delivery of branch services and operating expenditure
Carlow	Local Youth Club	Equipment	Service Provision and charitable activity	2021	500	500	Purchase of equipment
Cork	ETB	Education	Service Provision and charitable activity	2021	32,458	32,458	Delivery of Educational Programme
Cork	HSE	Operating Costs	Service Provision and charitable activity	2021	1,000	1,000	Operating expenses
Cork	Department of Agriculture, Food & Marine	Field of Dreams	Service Provision and charitable activity	2021	92,484	92,484	Delivery of education and services at Field of Dreams
Cork	Local Sports Partnership	Sporting Activities	Service Provision and charitable activity		675	675	Delivery of sporting activities

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

RESTRICTED INCOME (continued)

Branch	Source	Purpose of Income	Accounting for Income	Term	Amount of Income/Grant	2021 Expended	Restrictions
Cork	King Baudouin Foundation	Branch Activities	Service Provision and charitable activity	2021	4,864	4,864	Delivery of branch services and operating expenditure
Cork	Re-Think Ireland	Field of Dreams	Service Provision and charitable activity	2021	5,000	5,000	Delivery of education and services at Field of Dreams
Cork	Coillte	Field of Dreams	Service Provision and charitable activity	2021	500	500	Delivery of education and services at Field of Dreams
Cork	DuPuy	Branch Activities	Service Provision and charitable activity	2021	25,000	25,000	Delivery of branch services and operating expenditure
Cork	Irish Distillers	Branch Activities	Service Provision and charitable activity	2021	5,000	5,000	Delivery of branch services and operating expenditure
Cork	The Pfizer Foundation	Branch Activities	Service Provision and charitable activity	2021	15,000	15,000	Delivery of branch services and operating expenditure
Cork	Social Innovation Fund	Field of Dreams	Service Provision and charitable activity	2021	5,000	5,000	Delivery of education and services at Field of Dreams
Donegal	Donegal County Council	Branch Activities	Service Provision and charitable activity	2021	3,700	3,700	Delivery of branch services and operating expenditure
Galway	HSE	Branch Activities	Service Provision and charitable activity	2021	13,000	13,000	Delivery of branch services and operating expenditure
Galway	HSE	Literacy Programme	Service Provision and charitable activity	2021	2,500	2,500	Supporting and developing literacy across the lifespan
Galway	Airtricity Community Fund	Branch Activities	Service Provision and charitable activity	2021	15,249	15,249	Delivery of branch services and operating expenditure
Galway	Stability Funds	Covid-19 Supports	Service Provision and charitable activity	2021	18,652	18,652	Delivery of branch services and operating expenditure
Galway	Galway County Council	Branch Activities	Service Provision and charitable activity	2021	4,300	4,300	Delivery of branch services and operating expenditure

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

RESTRICTED INCOME (continued)

Branch	Source	Purpose of Income	Accounting for Income	Term	Amount of Income/Grant	2021 Expended	Restrictions
Galway	Healthy Ireland	Educational Programme	Service Provision and charitable activity	2021	14,423	14,423	Delivery of Healthy Ireland educational programme
Kerry	Kerry County Council	Covid-19 Supports	Service Provision and charitable activity	2021	3,562	3,562	Delivery of branch services and operating expenditure
Kerry	Kerry County Council	Facilities funding	Service Provision and charitable activity	2021	2,210	2,210	Grant towards facilities at branch social enterprise
Kildare	Kildare County Council	Branch Activities	Service Provision and charitable activity	2021	6,926	6,926	Delivery of branch services and operating expenditure
Kildare	Kildare & Wicklow ETB	Educational Programme	Service Provision and charitable activity	2021	5,000	5,000	Delivery of educational programmes in branch
Leitrim	Leitrim County Council	Photography Project	Service Provision and charitable activity	2021	6,000	6,000	Delivery of Picture Me Photographic Project
Leitrim	Leitrim County Council	Branch Activities	Service Provision and charitable activity	2021	1,400	1,400	Delivery of branch services and operating expenditure
Limerick	Down Syndrome Limerick Services Limited	Branch Activities	Service Provision and charitable activity	2021	18,172	18,172	Delivery of branch services and operating expenditure
Longford/ Westmeath	Westmeath County Council	Branch Activities	Service Provision and charitable activity	2021	5,275	5,275	Delivery of branch services and operating expenditure
Louth/ Meath	Meath County Council	Branch Activities	Service Provision and charitable activity	2021	1,048	1,048	Delivery of branch services and operating expenditure
Louth/ Meath	HSE	Branch Activities	Service Provision and charitable activity	2021	30,000	30,000	Delivery of branch services and operating expenditure
Louth/ Meath	HSE	Branch Activities	Service Provision and charitable activity	2020	34,350	34,350	Delivery of branch services and operating expenditure

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

RESTRICTED INCOME (continued)

Branch	Source	Purpose of Income	Accounting for Income	Term	Amount of Income/Grant	2021 Expended	Restrictions
Mayo	Mayo Sligo ETB	Educational Programme	Service Provision and charitable activity	2021	2,698	2,698	Delivery of educational programmes in branch
Mayo	HSE	Branch Activities	Service Provision and charitable activity	2021	2,500	2,500	Delivery of branch services and operating expenditure
Mayo	Mayo County Council - Covid Emergency Fund	Covid-19 Supports	Service Provision and charitable activity	2021	1,000	1,000	Delivery of branch services and operating expenditure
Mayo	Mayo County Council - Community Fund	Branch Activities	Service Provision and charitable activity	2021	200	200	Delivery of branch services and operating expenditure
Mayo	Mayo County Council - Community Fund	Support Group Funding	Service Provision and charitable activity	2021	800	800	Support grant in respect of Parent & Toddler Group
Offaly	Bord na Mona Community Fund	Technology	Service Provision and charitable activity	2021	2,400	2,400	Purchase of technology for use for branch activities
Offaly	HSE	Music & Dance	Service Provision and charitable activity	2021	3,200	3,200	Provision of music and dance activities
Offaly	HSE	Education	Service Provision and charitable activity	2021	5,000	5,000	Delivery of a Personal Development Course
Sligo	Sligo County Council	Branch Activities	Service Provision and charitable activity	2021	900	900	Delivery of branch services and operating expenditure
Tipperary	Tipperary County Council	Healthy Ireland	Service Provision and charitable activity	2021	7,050	7,050	Delivery of Healthy Ireland programmes
Tipperary	Tipperary County Council	Covid-19 Supports	Service Provision and charitable activity	2021	1,689	1,689	Delivery of branch services and operating expenditure
Tipperary	Coca Cola Thank You Fund	Branch Activities	Service Provision and charitable activity	2021	5,000	5,000	Delivery of branch services and operating expenditure

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

RESTRICTED INCOME (continued)

Branch	Source	Purpose of Income	Accounting for Income	Term	Amount of Income/Grant	2021 Expended	Restrictions
Tipperary	Department of Children, Equality, Disability, Integration & Youth	Education Programme	Service Provision and charitable activity	2021			Delivery of What Works training programme
Tipperary	Irish Hospice Foundation	Education Programme	Service Provision and charitable activity	2021	2,168	2,168	Delivery of Seeds Education Programme
Tipperary	Tipperary ETB	Education Programme	Service Provision and charitable activity	2021	1,000	1,000	Delivery of educational services
Waterford	Waterford ETB / Mitigating against Educational Disadvantage Fund	Education Programme	Service Provision and charitable activity	2021	13,847	13,847	Delivery of educational services
Waterford	Healthy Ireland Fund	Education Programme	Service Provision and charitable activity	2021	17,120	17,120	Delivery of educational services
Wexford	Wexford County Childcare Committee	Childcare	Service Provision and charitable activity	2021	1,360	1,360	Delivery of Healthy Ireland programmes
Branches	Sundry Branch Grant Income	Branch Activities	Service Provision and charitable activity	2021	800	800	Grant towards playgroup activities
					68,372	68,372	Delivery of branch services and operating expenditure
						<u>1,225,886</u>	

Employees

As further disclosed in Note 8, there were six employees who were paid in excess of €60,000 during the year.

Tax Clearance

The organisation is tax compliant including Circular 44/2006 "Tax Clearance Procedures, Grants Subsidies and Similar Type Payments".

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

RESTRICTED NON-GRANT INCOME

The following income is restricted by virtue of being generated by the individual branches for use by the respective branch for delivery of services and funding of activities:

	€
Restricted Voluntary Income	829,812
Activities for generating funds	1,278,007
Investment income	27
Incoming resources from charitable activities	472,640
Other incoming resources	45,210
	<u>2,625,696</u>

DEFERRED INCOME

Branch	Source	Purpose of Income	Accounting for Income	Term	Amount of Deferred Income
National Office	Pobal	Ability Programme	Service Provision and charitable activity	2021	27,823
National Office	Pobal	Employment Programme	Service Provision and charitable activity	2021/2022	169,900
National Office	Community Foundation	Payroll & IT Support	Service Provision and charitable activity	2021/2022	5,852
National Office	Solas	Adult Education	Service Provision and charitable activity	2021	75,537
National Office	Non-Grant Income	Delivery of Services	Service Provision and charitable activity	2021	455,442
					<u>734,554</u>

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

5. Limited by guarantee

The company is limited by guarantee, not having a share capital.

6. Net incoming resources / resources expended for the year

Resources surplus / (deficit) is stated after charging/(crediting):

	2021	2020
	€	€
Amortisation of intangible assets	-	6,758
Depreciation of tangible assets	37,063	22,894
	<u>37,063</u>	<u>22,894</u>

7. Auditors remuneration

	2021	2020
	€	€
Audit of the financial statements	14,800	14,780
	<u>14,800</u>	<u>14,780</u>

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

8. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2021	2020
	Number	Number
Management & staff	<u>60</u>	<u>54</u>

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Wages and salaries (including Employers PRSI)	1,758,768	1,425,012
Government Covid 19 Subsidies	<u>(115,517)</u>	<u>(160,336)</u>
	<u>1,643,251</u>	<u>1,264,676</u>

No member of the executive committee or national executive received any remuneration from the organisation during the year. Members of committees receive reimbursement for vouched travel expenses.

Key Management Personnel

Key management includes the Chief Executive Officer, the Chief Financial Officer, Head of Lccying & Communications, HR/Payroll Manager and Member Services Team Leader and excludes the Board of Directors (as no member of the Board is remunerated). The remuneration paid or payable to key management for employee services is shown below:

	2021	2020
	€	€
Wages & salaries	408,016	92,449
Social Welfare costs	45,085	8,665
	<u>453,101</u>	<u>101,114</u>

Payments to Staff

The number of employees whose total employee benefits (excluding employer social security contributions and pension costs) was greater than €60,000 is as follows:

	2021	2020
€60,000 - €70,000	4	1
€70,000 - €80,000	1	-
€80,000 - €90,000	-	-
€90,000 - €100,000	1	-
Greater than €100,000	-	-
	<u>6</u>	<u>1</u>

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

9. Directors remuneration

No member of the executive committee or national executive received any remuneration from the organisation during the year. Members of committees receive reimbursement for vouched travel expenses.

10. Intangible assets

	Computer software	Total
	€	€
Cost		
At 1 January 2021 and 31 December 2021	27,035	27,035
Amortisation		
At 1 January 2021 and 31 December 2021	27,035	27,035
Carrying amount		
At 31 December 2021	-	-
At 31 December 2020	-	-

Intangible assets held at valuation

The Directors' have agreed to re-value the Ballymount premises to a current use value of €750,000.

11. Tangible assets

	Freehold property	Computer equipment	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 January 2021	1,696,856	85,910	97,737	1,880,503
Additions	72,275	26,797	48,247	147,319
At 31 December 2021	1,769,131	112,707	145,984	2,027,822
Depreciation				
At 1 January 2021	-	27,706	83,187	110,893
Charge for the financial year	-	14,089	22,975	37,064
At 31 December 2021	-	41,795	106,162	147,957
Carrying amount				
At 31 December 2021	1,769,131	70,912	39,822	1,879,865
At 31 December 2020	1,696,856	58,204	14,550	1,769,610

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

Tangible assets held at valuation

In respect of tangible assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Freehold property
	€
At 31 December 2021	
Aggregate cost	1,440,875
Aggregate depreciation	-
Carrying amount	<u>1,440,875</u>
At 31 December 2020	
Aggregate cost	1,440,875
Aggregate depreciation	-
Carrying amount	<u>1,440,875</u>

The Directors' have agreed to value the Ballymount premises at a current use value of €750,000 and the Swinford premises at €154,544.

12. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1 January 2021 and 31 December 2021	<u>100</u>	<u>100</u>
Provision for diminution in value		
At 1 January 2021 and 31 December 2021	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2021	<u>100</u>	<u>100</u>
At 31 December 2020	<u>100</u>	<u>100</u>

In the opinion of the directors, the unlisted shares in the company's subsidiary is not materially less than the amount at which it is stated in the balance sheet.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

Investments in group undertakings

	Registered office	Class of share	Shares held	
			2021 %	2020 %
Subsidiary undertakings				
Park North Educational Aid Ltd	Unit 3 Parkway House, Western Parkway Business Park, Ballymount Dublin 12	€1 Ordinary shares	100	100

The results and capital and reserves for the period of the trading companies are as follows:

	Capital and reserves		Profit/(loss) for the period	
	2021 €	2020 €	2021 €	2020 €
Subsidiary undertakings				
Park North Educational Aid Ltd	-	-	-	-

13. Debtors

	2021 €	2020 €
General debtors	34,700	122,548
Prepayments	44,870	26,723
	<u>79,570</u>	<u>149,271</u>

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

14. Creditors: amounts falling due within one year

	2021	2020
	€	€
Amounts owed to credit institutions	30,808	30,093
Trade creditors	193,495	58,096
Other creditors	4,880	-
Tax and social insurance:		
PAYE and social welfare	176,054	121,866
VAT	15,605	4,460
Accruals	107,856	191,146
Deferred income	734,554	405,741
	<u>1,263,252</u>	<u>811,402</u>

15. Creditors: amounts falling due after more than one year

	2021	2020
	€	€
Amounts owed to credit institutions	<u>199,127</u>	<u>221,097</u>

16. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2021	2020
	€	€
Financial assets that are debt instruments measured at amortised cost		
General debtors	24,051	122,548
Cash at bank and in hand	6,615,993	5,087,460
	<u>6,640,044</u>	<u>5,210,008</u>
Financial assets that are equity instruments measured at cost less impairment		
Unlisted investments	<u>100</u>	<u>100</u>
Financial liabilities measured at amortised cost		
Bank overdraft and loans	229,935	251,190
Trade creditors	140,628	58,096
Other creditors	4,879	-
Deferred Income	734,554	405,741
	<u>1,109,996</u>	<u>715,027</u>

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2021

17. Reserves

The reserves of the company consist of retained restricted funds and unrestricted funds as well as a property revaluation reserve.

	Property Revaluation Reserve €	Restricted Funds €	Unrestricted Funds €	Total Funds €
Opening Balance	255,981	5,340,487	377,474	5,973,942
Property revaluation	-			-
Re-alignment of Reserves		(594,210)	594,210	-
Surplus / (Deficit)		1,478,710	(339,503)	1,139,207
	<u>255,981</u>	<u>6,224,987</u>	<u>632,181</u>	<u>7,113,149</u>

18. Directors transactions

No director received any remuneration during the year (2020: €Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (31 December 2020: €Nil).

19. Connected parties

Certain branches have incorporated companies to acquire properties for the use of local members. These companies are controlled by Boards of Directors not under the control of the Board of Down Syndrome Ireland and carry out activities which are separate from the activities of the branches. These companies also supply Speech and Language Therapy to Down Syndrome Ireland.

20. Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

21. Approval of financial statements

The board of directors approved these financial statements for issue on 27 October 2022.

DOWN SYNDROME IRELAND
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

The following pages do not form part of the statutory accounts.

Down Syndrome Ireland
(A Company Limited by Guarantee and not having Share Capital)

COMBINED BRANCHES
Detailed profit and loss account (continued)
Financial year ended 31 December 2021

	2021	2020
	€	€
Income		
Membership fees	20,945	17,760
Donations	800,450	338,962
Coin collections / Bucket shakes	8,417	4,015
Grant income	525,042	317,164
Fundraising	638,051	527,237
Tour De Munster	387,153	273,614
Marathon & Mini Marathons	50,752	16,348
Tea rooms	199,865	78,314
Conferences	2,186	-
Speech Therapy & Other Classes	271,296	156,580
Ability Programme / Latch On	29,498	126,128
Christmas cards	17,135	9,951
Charity shop	126,516	77,592
Field of Dreams	28,195	46,497
Other Income	45,210	27,365
Investment income	27	161
	3,150,738	2,017,688
Expenditure		
Wages and salaries (incl. Employers PRSI)	(685,298)	(645,778)
Government Covid wage subsidies	25,543	58,788
Contract administration staff	-	(4,560)
Staff training & expenses	(11,556)	-
Home teacher & speech	(356,285)	(318,200)
Outings & functions	(22,004)	(33,709)
Classes & speakers	(155,368)	(62,204)
Tea room costs	(146,429)	(24,575)
Room hire & rent	(28,299)	(29,092)
Occupational Therapy	(38,918)	(12,085)
Fundraising expenses	21,670	-
Fundraising	(151,948)	(70,420)
Field of Dreams horticultural supplies	(7,066)	(7,089)
Swimming	(5,737)	(14,483)
Other activities	(86,701)	(49,449)
Numicon	(1,170)	(7,474)
Charity shop	(14,210)	(29,774)
Ability Programme / Latch On	(82,536)	(130,704)
Regional officer	(27,938)	-
DSI AGM	-	(180)
Rent & rates	(43,989)	-
Insurance	(2,840)	(1,199)
Light and heat	(43,784)	(20,475)

Down Syndrome Ireland
(A Company Limited by Guarantee and not having Share Capital)

COMBINED BRANCHES
Detailed profit and loss account (continued)
Financial year ended 31 December 2021

	2021	2020
	€	€
Cleaning	(8,925)	(21,729)
Repairs and maintenance	(69,277)	(80,228)
Printing & stationery	(16,949)	(36,305)
Promotion, advertising & awareness campaigns	(5,091)	(2,062)
Postage & telephone	(33,498)	(32,377)
Computer, database, website costs	(42,339)	(30,502)
Travelling expenses	(14,617)	(12,478)
Professional fees	(12,991)	(51,170)
Accountancy fees	(12,542)	-
Bank & merchant service charges	(12,007)	(9,305)
General expenses	(133,705)	(70,453)
Donations	(16,005)	(7,269)
Subscriptions	(97)	-
Depreciation of tangible assets	(23,332)	(21,132)
	<u>(2,266,238)</u>	<u>(1,777,672)</u>
 Branches Operating surplus	 <u><u>884,500</u></u>	 <u><u>240,016</u></u>

Down Syndrome Ireland
(A Company Limited by Guarantee and not having Share Capital)

NATIONAL OFFICE
Detailed profit and loss account (continued)
Financial year ended 31 December 2021

	2021	2020
	€	€
Income		
Membership fees	1,780	3,195
Donations	450,504	763,357
Grant income	700,844	339,130
Fundraising	475,700	44,159
Marathon & Mini Marathons	89,342	31,471
HB Ice Cream	-	4,187
Recycling Income	4,543	9,090
Numicon training	-	329
Ability Programme / Latch On	6,000	-
Christmas cards	11,499	20
Charity shop	365,346	253,954
Camino Walk	-	50
Swinford House	15,931	17,051
Other Income	12,069	9,578
Investment income	4	14
	2,133,562	1,475,585
Expenditure		
Wages and salaries {incl. Employers PRSI}	(1,073,470)	(779,234)
Government Covid wage subsidies	89,974	101,548
Staff training & expenses	(10,220)	(10,137)
Fundraising expenses	(101,057)	(24,907)
HB expenses	-	100
Research	(4,920)	-
Other activities	-	(5,631)
Member Support Team	(40,263)	(2,939)
NCH Tallaght	(106,635)	(86,926)
Charity shop	(154,190)	(128,407)
Ability Programme / Latch On	(108,295)	(125,635)
Conferences & AGM	(21,346)	(3,257)
Lobbying costs	(118)	-
Rent & rates	-	(188)
Insurance	(41,211)	(40,053)
Light and heat	(20,201)	(21,817)
Repairs and maintenance	(55,224)	(2,154)
Printing & stationery	(16,550)	(1,332)
Promotion, advertising & awareness campaigns	(16,978)	(12,650)
Postage & telephone	(25,837)	(29,220)
Computer, database, website costs	(23,695)	(22,645)
Travelling expenses	(4,532)	-
Professional fees	(86,381)	(21,683)

Down Syndrome Ireland
(A Company Limited by Guarantee and not having Share Capital)

NATIONAL OFFICE
Detailed profit and loss account (continued)
Financial year ended 31 December 2021

	2021	2020
	€	€
Auditors remuneration	(14,800)	(14,780)
Bank & merchant service charges	(7,693)	(2,450)
Loan interest	(9,553)	(10,750)
General expenses	(1,684)	(12,982)
Subscriptions	(10,245)	(4,210)
Amortisation of intangible assets	-	(6,758)
Depreciation of tangible assets	(13,731)	(1,762)
	<u>(1,878,855)</u>	<u>(1,270,859)</u>

National Office (deficit) / surplus	<u>254,707</u>	<u>204,726</u>
--	----------------	----------------

Restricted Funds

Of the incoming resources above, the following are restricted:

Grant income	<u>700,844</u>	<u>339,130</u>
--------------	----------------	----------------

Of the incoming expended above, the following are restricted:

Member Support payroll	453,144	213,094
Ability Programme / Latch On	141,065	217,618
NCH Tallaght	106,635	86,926
	<u>700,844</u>	<u>517,638</u>

Down Syndrome Ireland
(A Company Limited by Guarantee and not having Share Capital)

COMBINED BRANCHES

Balance Sheet
As at 31 December 2021

	Note	2021		2020	
		€	€	€	€
Fixed assets					
Tangible assets	11	926,093		861,080	
			926,093		861,080
Current assets					
Debtors	13	167,745		266,554	
Cash at bank and in hand		5,202,686		4,402,798	
		5,370,431		4,669,352	
Creditors: amounts falling due within one year	14	(71,537)		(189,946)	
Net current assets		5,298,894		4,479,406	
Total assets less current liabilities		6,224,987		5,340,486	
Net assets		6,224,987		5,340,486	
Capital and reserves					
Restricted income funds	17	6,224,987		5,340,487	
		6,224,987		5,340,487	

These financial statements were approved by the board of directors on 27 October 2022 and signed on behalf of the board by:

The notes on pages 24 to 40 form part of these financial statements.

Down Syndrome Ireland
(A Company Limited by Guarantee and not having Share Capital)

NATIONAL OFFICE
Balance sheet (continued)
As at 31 December 2021

	Note	2021 €	€	2020 €	€
Fixed assets					
Intangible assets		-		-	
Tangible assets		953,772		908,530	
Financial assets		100		100	
		<u>953,872</u>		<u>908,630</u>	
Current assets					
Debtors		162,679		141,172	
Cash at bank and in hand		1,413,308		684,662	
		<u>1,575,987</u>		<u>825,834</u>	
Creditors: amounts falling due within one year		<u>(1,442,570)</u>		<u>(879,912)</u>	
Net current assets		133,417		(54,078)	
Total assets less current liabilities		1,087,289		854,552	
Creditors: amounts falling due after more than one year		(199,126)		(221,097)	
Net assets		<u>888,163</u>		<u>633,455</u>	
Capital and reserves					
Revaluation reserve		255,981		255,981	
Restricted income funds		-		-	
Unrestricted income funds		632,182		377,474	
		<u>888,163</u>		<u>633,455</u>	

These financial statements were approved by the board of directors on 27 October 2022 and signed on behalf of the board by:

The notes on pages 24 to 40 form part of these financial statements.