CCEW Charity No. 1169896
Company No. CE008386
OSCR Charity No. SC048672

DSDFAMILIES

REPORT AND FINANCIAL STATEMENTS

<u>For the year ended 5 April 2022</u>

DSDFAMILIES

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For the year ended 5 April 2022

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DSDFAMILIES

TRUSTEES' REPORT

For the year ended 5 April 2022

Introduction

The Trustees present their annual report with the financial statements of the charity for the year ended 5 April 2022.

Charity Information

TRUSTEES
Kate Davies (Until 5 April 2022))
Ieuan Hughes
Gareth Hopkins
Susan Chynoweth
Jo Williams
Caroline Sanders
Dilyana Tosheva
Parent Representative with exemption permission from the charity commission not to be named (Until 5 April 2022)
Jennifer Sanderson (from 6 April 2022)

PRINCIPAL ADDRESS
dsdfamilies
61 Dublin Street
Edinburgh
EH3 6NL

REGISTERED CHARITY NUMBER
1169896
SC048672

REGISTERED COMPANY NUMBER
CE008386

INDEPENDENT EXAMINER
Carol Flockhart CA
Chiene + Tait LLP
Chartered Accountants and Independent Examiners
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Edinburgh
EH3 6NL

BANKERS
HSBC
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The Trustees of dsdfamilies present their third report and the financial statements as a charitable incorporated organisation (CIO) for the year ended 5 April 2022.

Objectives and Principal Activities

The purpose of dsdfamilies is to promote good health and social inclusion, of children with DSD (Differences of Sex Development), and to relieve the needs of children with DSD and their families, in particularly, but not exclusively by:

1. providing opportunities for children living with DSD to engage in activities which promote skill development, mental and physical wellbeing and participation in the local and wider community.
2. providing opportunities for the families supporting children to meet for social support and sharing of ideas and resources.
3. assisting in the provision of educational services, equipment and facilities not normally provided by the statutory authorities.
4. promoting understanding and a positive attitude towards DSD within the wider community.

The aims of dsdfamilies are to:

- Bring the experiences and voices of families, children and young people affected by Differences of Sex Development (DSD) into the development and delivery of best practice in care, research, policy, public discourse and professional training.
- Provide a service to families, children and young people living in the UK and Ireland, including a programme of educational tools and resources and access to peer/family-to-family support.
- Be one of the leading advocates for families, children and young people living with DSD in matters relating to support, healthcare and their right to information about their condition.
- Work towards ensuring that children growing up with any type of DSD and their families living in the UK and Ireland are not at a disadvantage due to their condition, whether that relates to equality of opportunity, access to information, access to support or having a say in decision making about the management of their condition.

Achievements and Performance

The charity has continued to make a significant contribution to the lives of many families across the UK, living with DSD. The following initiatives were driven forward which focused on and supported the key objectives and aims of the charity:

1. Provision of opportunities for greater engagement for young people living with DSD

Building on our 2020/2021 youth work we recruited two of our young ambassadors to develop a young person strategy and a social media presence. Having consulted with other young people living with DSD, and having reviewed existing materials our ambassadors decided to launch a stand-alone Instagram account called YourPace.dsd

Our youth ambassadors decide entirely independently on content, and each produces 10 posts per month. They will liaise with any other young person (and sometimes parent) reaching out to them providing peer support. In a short time, they developed a following of 200+.
We have been made aware that because young people (and their families) will keep having a DSD private and will not 'follow' the account, we are likely to support a wider 'incognito' audience as well.

Our Youth ambassadors coordinated a Youth review of our School brochure and Notepad Resource

Achievements and Performance *(cont'd)*

(See below).

Feedback received include the following:

> Thank you from all of us for being there to explain some key terms or just give general advice. We all appreciate it. (young person)
>
> Your work is amazing, thank you for all the great reminders! (young person)
>
> I just want to say that I love your page so much. (young person)
>
> I think it's great you do this for other kids. (a parent)
>
> Thanks for all your posts - I am a proud Mum of a 4 year old child and get so many tips from your page. (a parent)

The next stage of the project focuses on:

- awareness and recruitment – growing the number of young people we provide a service to, 'normalising' youth work in DSD care, and widening our impact.
- training and management of peer supporters, to work directly with young people. We also consider it really important to ensure our youth ambassadors are themselves, supported at all times.
- developing a series of podcasts by and for young people and connect it with the redevelopment of the dsdteens website
- Thanks to a 3-year Thriving Minds grant we are now in a position to develop a longer-term strategy to ensure young people -and their needs- are at the centre of DSD care

2. Provision of social support and sharing of ideas for the families of children with DSD and those involved in their care

Our Facebook groups continue to grow and provide opportunities for families to connect. One group is for parents of boys who were born with peno-scrotal hypospadias due to an underlying DSD. The other group is for parents of girls with XY. Some 100 families are now connected in this way.

The groups are administrated by a dsdfamilies trustee who lives with a DSD, is a mum and an NHS healthcare professional. She is the first-person families connect with when requesting to join. The groups are private which means that you can find them on Facebook, but you cannot access them unless you have been accepted to join.

Often Facebook members from the UK and Ireland, on finding out they live near each other have connected privately and form support 'bubbles.

We continue to receive a high number of requests from overseas families to join but are for now continuing to limit access to families living in the UK and Ireland. This remains a very difficult decision as dsdfamilies is recommended by professionals everywhere from Australia to Canada and everywhere in between, and of course we want to support our peers and their families. Scaling up that way, and the responsibility that comes with it (monitoring and support) needs more trained parent volunteers than we currently have. Trustees will however continue to monitor this.

Achievements and Performance *(cont'd)*

In addition to the informal connections via Facebook we have this year ran two different types of online events:

We hosted 2 **Circles for Parents.** The Circles are like a book club, where the same people (up to 6 per session) come together to chat together about a specific topic, but with plenty opportunity to broaden the discussion. The Circles were hosted by another parent of a child with DSD who is a trained facilitator. The Feedback has been 100% positive.

In addition, we ran **2 psychologists led Get Togethers** enabling up to 10 parents per session to talk about their challenges and how these can be addressed.

> I loved talking to other parents, it was a relief after months of not being able to talk to anyone else about my daughter following diagnosis. […} also had great advice and was brilliant steering our conversations gently and wisely.
>
> It has been so therapeutic to meet other parents who get it!
>
> I signed up so I could meet other parents and discuss some concerns. It was really helpful.
>
> I'd definitely recommend the sessions and think they have been really helpful and insightful. I think the best thing I have enjoyed is building a connection with other parents (which works best with regular attendance to the groups)
>
> I loved the sessions though found it difficult to have privacy at home. I would try to make it to all of them next time.

Of course, we know other families who are uncomfortable joining a Facebook group; we still provide peer support to them too on a smaller scale often via email or phone.

And we also know from feedback that our youth-led Instagram account attracts parents too who find the positive and can-do approach of our youth ambassadors really inspiring.

Finally, we had several very helpful discussions and exchanges with the healthcare professionals in Germany who are coordinating Empower DSD. Empower DSD is a government/health insurance collaboration between leading DSD clinics to provide psychology led information and peer support workshops to children, young people and their families. Workshops are fully funded and take place over a weekend. The initial feedback has been excellent, and we look forward to the in-depth analysis of processes, training and outcomes as it could be a model to work towards in the UK.

Moving forward:

- Awareness raising: We will continue to raise awareness among healthcare professionals and MDTs in the UK and Ireland about how families value the chance to connect, and raise further awareness of the groups
- As several smaller face-to-face get togethers have taken place we are looking forward to hosting again larger family events.

3. Provision of educational services, equipment and facilities

a. Nursery leaflet

Led by parents, including a nursery manager, we developed an information leaflet for parents of boys with penoscrotal hypospadias who are looking for nursery places and are concerned

Achievements and Performance *(cont'd)*

about issues around care and maintaining privacy. We finalised the brochure in June 2021, and it has been very well received by professionals and parents alike.

b. School Resource on Differences of Sex Development
During the summer we developed a school-friendly resource on DSD. The booklet is aimed at schools and teachers and explains what DSD is and how they can best support children and young people living with these conditions. We know that it is rare for a child or young person to be open about their condition, so the Resource gives information about how to be DSD-inclusive, without singling out a child or young person. It also addresses some misconceptions around DSD. During the development of the brochure, we involved teachers and our youth consultants. Following the publication, we have been liaising with the Department for Education and organisations such as the Sex Education Forum.

c. Notepad Project
In August 2021 the British Society for Paediatric and Adolescent Gynaecology awarded us a grant to produce a Resource that would aid communication in clinic between a young person and the healthcare professional about the issues that matter most to young people. We know from research that these concerns are often overlooked; instead, medical issues are prioritised using a medical language. We have now developed a 'Notepad' that lists some 20 questions that young people and adults told us they really wanted to talk about with their healthcare team, but never had a chance to. In addition to the Notepad (a clinical tool) we have developed supporting materials to challenge professionals in how they discuss sex and to encourage them to move on from 'sexual function' to 'pleasure'. Another supporting material addresses directly the differing and challenging experience of one of our young black youth ambassadors. Professionals do understand that for some BAME young people the cultural context makes learning about and living with DSD a lot harder, and we hope that the work we have done can inform new approaches to caring and communication for all young people.

d. Diagnostic process/Genetics and Endocrine brochure
We have begun to research and consult on a new brochure to support families whose baby has a suspected DSD and must quickly acquire knowledge of endocrine and genetic testing. This brochure can be offered alongside the 'When your baby is born with genital difference – first days' brochure which focuses on emotional and practical needs of families.

e. We continued to add and develop the dsdfamilies website as well as maintain the dsdteens website. Both websites serve a large UK and international community.

f. We produced new infographics on dsdfamilies to be handed out at conferences and/or in clinic.

g. The collection of posts produced by our youth ambassadors is a hugely important new resources that we will look at disseminating in different ways.

h. Consultation and Review:
As well as produce our own resources, trustees and families are often asked to provide input and evaluate resources developed by others or provide a contribution as an end-user of healthcare E.g.: Our trustee Jo Williams contributed to a presentation at the European Conference of Endocrinology on the topic "Living with AIS, multidisciplinary care team and research".
Trustee Ellie Magritte, together with another volunteer parent, reviewed a new Parent Intervention tool, for parents of children with visible differences, produced by the Centre for Appearance Research at the University of West England and had discussions on how this could be repurposed.

Achievements and Performance *(cont'd)*

4. Promotion of understanding and positive attitudes through being a lead advocate

a. Working with NHS England

In September 2018, following correspondence with dsdfamilies, a review began into the care delivered to children and young people living with differences of sex development. The review takes a two-pronged approach: (a) it focuses on the specific service requirements each Trust needs to provide if it wishes to provide care to children, young people and their families (this is called 'Service Specification) (b) it reviews the 'surgical policy in DSD', in particular relating to the management of genital difference for girls with 46 XX, dsd and for girls with 46XY,dsd and MGD, and to the management of gonads for girls with 46,XY dsd and MGD.

In discussions with NHSE and healthcare professionals, dsdfamilies continues to push for a child-centred approach that addresses the real needs of families and young people and takes the long term view: the family and child need psychological support at the same time -if not before- as when endocrine support is given, they need peer support for the growing child and family, and they need accessible, science-based and practical information aimed at living well with these conditions.
During this financial year the review of the surgical policy has come to a standstill, and we continue to push for clarity from NHSE on this. The Service Specification work is slowly progressing and dsdfamilies attended several meetings on this during the financial year.

b. Working with professionals, in the UK and internationally

During the year we continued to work with professionals both in the UK and internationally on initiatives aimed at improving support and best practice care for children, young people and families.

- Trustees Kate Davies and Ellie Magritte took part in the online conference and exhibition of the Association of Genetic Nursing and Counsellors Conference 26-27 April 2021.
- Trustees Jo Williams and Caroline Sanders - as well as former dsdfamilies Chair of Trustees Dr Julie Alderson - presented at the Conference of the European EPPC conference September 2021. The sessions they presented were 'Information sharing, discovery, and connection: enhancing communication exchange among patients, families and health care providers to optimize adjustment and agency. With a focus on differences of sex development (DSD) and application to other paediatric conditions, and the session 'Research Addressing the Challenges of Differences in Sex Development (DSD)'
- Trustee Dilyana Tosheva attended the Annual Scottish DSD Managed Clinical Network Conference
- Trustees Kate Davies and Dilyana Tosheva attended the Society for Endocrinology Conference in Edinburgh in November 2021; they also looked after the dsdfamilies exhibition stand.
- Trustee Dilyana Tosheva attended the online conference of the British Society for Paediatric Endocrinology and Diabetes in November 2021.
- Trustee Ieuan Hughes received the James M Tanner award in recognition of his outstanding, overall contribution to the field of paediatric endocrinology and diabetes, at the BSPED 2021 conference. Following the presentation of the award, Ieuan held a lecture for national and international paediatric endocrinologists highlighting our work in peer support and resource development and calling on healthcare professionals 'to work together with dsdfamilies for the benefit of children and families.
- Trustee Caroline Sanders made a presentation at the March 2022 conference of the British Society for Paediatric and Adolescent Gynaecology.
- We are also grateful to all professional supporters who included information about dsdfamilies in their conference presentations or indeed in their published work.

Achievements and Performance *(cont'd)*

c. Trustees also advocate for our families, children and young people by publishing in leading Journals. Ellie Magritte, Jo Williams and Caroline Sanders have worked on a paper around Informed Consent that has now been published in 'Hormone Research in Paediatrics'. It is a Free Access Commentary titled: Listening to Individuals with Differences in Sex Development or Intersex and Their Families: "Not Doing Surgery Does Not Mean Doing Nothing". Most of the work on this paper took place in the '21/'22 financial year. Ellie and Jo also contributed to an international evaluation of care and research, identifying areas of agreement and especially areas where more work is (sometimes urgently, e.g., provision of psychology and peer support) needed. A final draft was submitted towards the end of the financial year to an international science Journal, and we await details around publication.

d. We are often asked to give input on research projects (e.g., a UCL based project on 'intersex' and GP practices), proposals for media projects and documentaries (few which get beyond development stages because of the misunderstanding around DSD), or for general information from a wide range of people, from community mental health nurses to EDI staff from across the country. This year we also worked with a trainee psychologist at Liverpool Alderhey on an academic literature review on the current published evidence for children with health conditions and the efficacy of parenting classes/support groups aimed at parents.

e. We continue to have discussions with policymakers about the societal understanding of different sex development and the needs of people living with these conditions. Early in the financial year we had a meeting with NHS Scotland around this. Although the Scottish Government has been funding 'intersex initiatives' over the last 5 years, we were taking aback by the disconnect and absence of engagement between the Equalities and Health department. In May we had a lengthy meeting with Silvan Agius, Cabinet Expert of the European Commission, Cabinet of Commissioner for Equality Helena DALLI. We raised our concerns that EU policy and the research it is based on fails to address the real needs of children, families and young people with DSD and fails to reach them. Mr Agius took onboard our concerns. We have also been briefing members of the House of Lords and the Houses of Parliament.

f. Twitter
Our Twitter account is a helpful means to raise awareness about differences of sex development and the needs of children, young people and adults growing up with these conditions. It is also useful as a fundraising tool, and we are grateful to the online supporters who have helped us raise around £1500 this year. The Twitter feed can also be visited from our website homepage to maximise access. Current follower numbers are just under 2300, up from 1500 last year.

g. Towards the end of the financial year, we have moved our IT requirements to Pixelfish, a company providing web development services who we also worked with some 5 years ago, to prepare for redevelopment of our websites.

Finally, we are extremely grateful to Kate Davies as well as to our parent/patient representative, both founding trustees of dsdfamilies for their years of service. We look forward to working together in different ways in the years to come.

Beneficiaries

Our direct beneficiaries are:

* The children and families throughout the UK who have contacted us directly either through the website, through Facebook or by email for support and advice.

Beneficiaries *(Cont'd)*

- Young people we are supporting through our youth project and our Instagram account 'YourPace.dsd'.

Other direct beneficiaries are attendees of events we speak at and attend: these primarily being doctors and consultants as well as specialist nurses and those with a professional interest in this field. Often, they will ask our views or advice on how to explain something thoughtfully and kindly. It also gives us a chance to remind healthcare professionals of the lived experience of young people and families living with DSD and how they can be more supportive of our realities.

The largest number of beneficiaries are the children and their parents that we rarely meet, and are worldwide, which is not surprising given that many of the e-booklets are freely available in multiple languages including Arabic, Bulgarian, Dutch, English, French, German, Polish, Portuguese, Russian, Swedish, Turkish, Urdu and Japanese (all are available to download from our website). The group accessing this material, as well as the information on our websites, mainly consists of parents, young people, and health professionals.

In the UK and beyond, clinicians use our materials by handing them to families as part of routine care. For example: in Bristol, the specialist DSD Nursing team give all new families our 'When your baby is born with genitals that look different – the first days' booklet. At the first multi-disciplinary meeting the psychologist talks about the importance of open dialogue with children and maintaining parental self-care – this is when our 'Top Tips for Talking' booklet is given. When parents or older children are ready to know more about how and why their body developed as it did the psychologist, or the consultant endocrinologist will use the clinical tool 'Story of Sex Development' to explain their unique story to them and provide a bespoke written account. And girls who are ready to move on to the dilation clinic will be given a copy of our booklet 'Top Tips for Dilation'.

Finally, at the time of writing this report two globally important papers -including clinical practices guidelines- have just been published (respectively in European Journal of Endocrinology and Journal of the Endocrine Society) , both referencing dsdfamilies and our website for young people dsdteens as import support and information resources (Nordenström A e.a.. Pubertal induction and transition to adult sex hormone replacement in patients with congenital pituitary or gonadal reproductive hormone deficiency: an Endo-ERN clinical practice guideline. Eur J Endocrinol. 2022 Apr 21;186(6):G9-G49. Sinéad M McGlacken-Byrne, John C Achermann, Gerard S Conway, Management of a Girl With Delayed Puberty and Elevated Gonadotropins, Journal of the Endocrine Society, Volume 6, Issue 9, September 2022).

Our investment in public awareness and understanding sits in between direct and indirect benefit. To raise happy and healthy young people, confident to engage with the world around them, we need that world and that societal narrative to be open to, and understanding of, variations of sex development. That is why we will continue to engage with policymakers, academics, media and third parties and insist on an accurate understanding of variations of sex development and what that means for those living with it, as this work directly feeds into 'successful outcomes' for children, young people and adults living with these hugely diverse conditions in the UK and Ireland.

Strengthening our Fundraising capabilities

Last year we invested in strengthening our fundraising capabilities and this has successfully resulted in a diversification of our fundraising approaches. This year we built on this and prepared various Case for Support.

Financial Information

The financial position is as shown in the attached financial statements which comply with statutory requirements. The deficit for the period amounted to £(143) with income totalled £16,279.

Related Parties

There were no transaction with related parties during the period.

Reserves policy

We have agreed to maintain a liquid balance of income equal to at least three months of annual expenditure to meet pay and other standard expenditures and provide stability for the sustainability of the charity as a whole. There are closing reserves of £9,056.
Unrestricted reserves are in surplus by £8,156 as at the period end. We are all too aware of how the Cost-of-Living Crisis, and Covid before that, makes for a very challenging fundraising environment. The unrestricted funds over and above the reserves will enable us to commence confidently on the work to redevelop the youth focused dsdteens website whilst continuing to raise further funds for it.
The Trustees believe they are maintaining an appropriate level of reserves whilst ensuring that excessive funds are not accumulated. The adequacy of this policy is reviewed annually. The Trustees have identified no significant short or medium-term financial risks to the charity's continued operations.

Plans for the future

We continue to punch well above our weight, achieving considerable impact in the UK and internationally.

This year's investment in fundraising capacity has led to the successful award of a 3-year grant with a total value of £45,000 to invest especially in our work with and for young people. This will lead initially to an evaluation of our work and resources (including the internationally renowned dsdteens.org website, our 20/21 youth work project and the BritSpag Notepad), followed by the creation of new peer support activities, and the (re)design and development of existing and new information resources.

Simultaneously our youth consultants will continue to develop the Instagram account YourPace.
We will be finalising the Notepad resource and the 'Diagnosis of a New Born' resources and disseminate with support from professionals organisations funding these resources (including BritSpag and Society for Endocrinology)

We will be finalising our sex development display with the British Science Museum as part of our awareness raising work. We will continue to take part in conferences and exhibitions, media and general debates.

We will continue to provide one-to-one and group peer support to families as well as explore how we can develop and deliver peer support training to expert parents (and young people).

We hope that in the next financial year the NHS will make progress on its planned Surgical Policy and its Service Specification Plans for DSD and we will continue to support this work. Indeed, ensuring peer support training is in place so local and regional medical teams have access to a trained pool of peer supporters is directly linked to this.

We remain concerned about lack of understanding, poor research, and often plain ignorance around variations of sex development – in particular in academia and in information for schools produced by third parties. These risks preventing young people to be open about their conditions or causing trauma whilst in school. We will continue to explore opportunities with various stakeholders -including in education and policy/politics- to promote a can-do, inclusive, and confident narrative.

Taxation

The Fund has been recognised by H M Revenue and Customs as a charity for tax purposes. As a result, no liability to taxation is anticipated on any of its income.

Structure, governance and management

Constitution

dsdfamilies is constituted as a charitable incorporated organisation, founded in October 2016 and registered in October 2016 with the Charity Commission for England and Wales, and in August 2018 with OSCR the Scottish Charity Regulator.

Trustees

All the current Trustees were appointed as a result of their lived experience and/or professional expertise in supporting children and young people living with different sex development and their families.
The minimum number of Trustees shall not be less than three nor more than twelve. Appointment and removal are in accordance with the CIO document, which requires that appointment be by way of a resolution passed by majority vote at a meeting of the Trustees.

The charity considers its key management personnel to comprise of the Trustees.

The Board meets three times a year and gives detailed consideration to monitoring the progress of the Charity in achieving its performance and quality objectives.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland and in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities Act 2011 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's Trustees on 20 December 2022

Gareth Hopkins

Gareth Hopkins
Trustee

INDEPENDENT EXAMINER'S REORT TO THE TRUSTEES ON THE FINANCIAL STATEMENTS OF DSDFAMILIES

Independent Examiner's Report to the Trustees of DSDFamilies

I report to the charity trustees on my examination of the financial statements of the charity for the period ended 4 April 2022 which are set out on pages 15 to 19.

This report is made to the Trustees of dsdfamilies, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees and members of dsdfamilies, as a body, for my work or for this report.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2005 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44 (1) (a) of the 2005 Act and Regulation 3 of the Charities Accounts (Scotland) Regulations 2006 (as amended and section 130 of the Act; or
2. the financial statements do not accord with those records; and
3. the accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Carol Flockhart

Carol Flockhart CA
CHIENE + TAIT LLP
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL

20 December 2022

DSDFAMILIES

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 4 April 2022

	Note	Unrestricted £	Restricted £	Total Funds Year ended 4 April 2022 £	Total Funds Year ended 4 April 2021 £
Receipts					
Grants received	3	6,925	7,575	14,500	18,558
Donations		1,779	-	1,779	3,299
Total receipts		8,704	7,575	16,279	21,857
Payments					
Charitable activities	4	9,042	7,380	16,422	16,431
Total payments		9,042	7,380	16,422	16,431
Net (payments)/receipts		(338)	195	(143)	5,426
Transfers to/(from) funds		-	-	-	-
(Deficit)/surplus for the year		(338)	195	(143)	5,426

All income and expenditure derive from continuing activities.

The notes on pages 17 to 19 form part of these financial statements

DSDFAMILIES

STATEMENT OF BALANCES

At 4 April 2022

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Bank and cash in hand				
Opening balances	8,494	705	9,199	3,773
(Deficit)/Surplus for the period	(338)	195	(143)	5,426
Closing balances	8,156	900	9,056	9,199

			Total 2022 £	Total 2021 £
Creditors: Amounts falling due within one period				
Accruals			1,320	930

Approved by the Trustees on 20 December 2022 and signed on their behalf by the following: -

Gareth Hopkins
…………………………………….

Gareth Hopkins

The notes on pages 17 to 19 form part of these financial statements

DSDFAMILIES

NOTES to the FINANCIAL STATEMENTS

For the year ended 4 April 2022

1. Statement of Accounting Policies

Basis of preparation
The financial statements have been prepared on the receipts and payments basis and comprise a receipts and payments account and statement of balances, as permitted for lower-income charities by section 133 of the Charities Act 2011. Only cash movements during the period are summarised in the receipts and payments account, no recognition being taken of transactions due but not received or paid.

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

Going concern
The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds structure
Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Trustees have designated funds to specific projects in line with the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

Resources expended
Expenditure is allocated between:-

- expenditure incurred on raising funds.
- expenditure incurred in direct fulfilment of the charity's objectives.

Expenditure is accounted for on a cash basis.

Charitable activities
Costs of charitable activities include the expenses incurred in the furtherance of the charity's objectives.

Support costs
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity

Irrecoverable VAT
The charity is not registered for VAT and consequently all expenditure is shown inclusive of VAT.

2. Trustees' Remuneration

During the year, two trustees were reimbursed for travel and other expenses incurred on behalf of the charity during the period, totalling £500 (2021: £876).

3. Grant income

	Year ended 4 April 2022 £	Year ended 4 April 2021 £
Edinburgh Children's Hospital Charity	-	2,227
NSS	-	1,000
Society of Endocrinology	500	2,250
Comic Relief	-	9,995
Aviva	-	1,561
French Translations	-	1,065
Japanese Translations	-	500
Alder Hey Children's Charity	2,500	-
Leathersellers Co	1,000	-
Hugh Fraser Trust	2,000	-
The Sir Jules Thorn Charitable Trust	1,000	-
Albert Hunt SP	1,000	-
Brit Paediatric BritSpag	5,000	-
The Robertson Trust	1,000	-
Local Giving	500	-
	14,500	18,558

£7,575 (2021: £12,313) of the income relates to restricted funds.

4. Expenditure

	Year ended 4 April 2022 £	Year ended 4 April 2021 £
Charitable activities:		
Legal & professional fees	13,518	13,706
Printing & postage	104	-
Travel & subsistence	512	250
Internet & website	702	757
Telecoms	155	-
Support costs:		
Insurance	96	464
Bank charges	15	-
Governance costs:		
Independent examination	1,320	1,254
	16,422	16,431

£7,380 (2021: £11,608) of the expenditure relates to restricted funds.

5. Statement of funds

Unrestricted funds

	At 5 April 2021	Income	Expenditure	Transfers	**At 4 April 2022**
	£	£	£	£	£
Designated funds	4,000	-	(4,079)	79	-
General funds	4,494	8,704	(4,963)	(79)	8,156
	8,494	8,704	(9,042)	-	8,156

General Fund: represents funds which the Trustees are free to use in accordance with the Charity's constitution, aims and objectives.

Designated Fund: represents funds which the Trustees have designated for an administration and finance position, to work on review policies whilst strengthening safeguards. Along with professional fundraising in order to make the charity sustainable.

Restricted funds

	At 5 April 2021	Income	Expenditure	Transfers	**At 4 April 2022**
	£	£	£	£	£
Society of Endocrinology	-	500	(500)	-	-
Comic Relief	705	-	(705)	-	-
Robertson Trust	-	1,000	(1,000)	-	-
Local Giving	-	500	(500)	-	-
Leathersellers Company	-	1,000	(1,000)	-	-
Hugh Fraser Trust	-	2,000	(2,000)	-	-
Sir Jules Thorne Charitable Trust	-	1,000	(1,000)	-	-
Alder Hey Children's Hospital	-	175	(175)	-	-
Britspag	-	1,400	(500)	-	900
	705	7,575	(7,380)	-	900

Robertson Trust for work supporting young people with DSD (social media/ school brochure)
Local Giving for work supporting young people with DSD (social media/ school brochure)
Leathersellers Company for work supporting young people with DSD (social media/ school brochure)
Alder Hey Children's Hospital Charity grant to facilitate our work with families, including consultation and development of a brochure around nursery care for boys.
Hugh Fraser Trust for work supporting young people with DSD (social media/ school brochure)
Sir Jules Thorn Charitable Trust for work supporting young people with DSD (social media/ school brochure)
Youth Focused Activities for youth focused activities
British Society for Paediatric Adolescent Gynaecology (BritSpag) for production of a Notepad plus supporting materials to aid youth-oriented communication around DSD and sexual pleasure in the clinic.
Society for Endocrinology £500 Travel Grant
Comic Relief represents funding for the development a youth project for dsdfamilies.