

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

DSEFAMILIES
REPORT AND FINANCIAL STATEMENTS
For the year ended 4 April 2023

DSDFAMILIES

REPORT AND FINANCIAL STATEMENTS

For the year ended 4 April 2023

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DSEFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2023

Introduction

The Trustees present their annual report with the financial statements of the charity for the year ended 4 April 2023.

Charity Information

TRUSTEES

Ieuan Hughes
Gareth Hopkins
Susan Chynoweth (resigned 1 October 2022)
Jo Williams
Caroline Sanders
Dilyana Tosheva
Jennifer Sanderson

PRINCIPAL ADDRESS

dsefamilies
61 Dublin Street
Edinburgh
EH3 6NL

REGISTERED CHARITY NUMBER

1169896
SC048672

REGISTERED COMPANY NUMBER

CE008386

INDEPENDENT EXAMINER

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DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2023 (cont'd)

The Trustees of dsdfamilies present their fifth report and the financial statements as a charitable incorporated organisation (CIO) for the year ended 4 April 2023.

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 particular, 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

This year was an important transition year for dsdfamilies as one of the most active drivers behind dsdfamilies, a parent trustee using the alias Ellie Magritte, stepped down as a trustee. Ellie set up dsdfamilies as patient group in 2011 and became one of the four founding trustees in 2016. Ellie stepped down to concentrate on new initiatives. Further, Ellie recognised that this is a time for change to allow a new membership to champion the next journey for dsdfamilies.

As trustees, either as stakeholders caring for children and young people or as professionals or families, we expressed our deepest gratitude to Ellie for her initiative and drive and wished her all the best in her future.

Whilst trustees have been sharing Ellie's workload, her absence has been felt this year, especially in terms of the speed with which we have been able to progress certain projects, not in the least the fantastic Thriving Minds grant we received from Youth UK.

Nevertheless, although we had a slower-paced start to the financial year, 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 charity's key objectives and aims. We will share the key objectives and outputs from activity over the last 12 months.

For the year ended 4 April 2023 (cont'd)

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

Our young ambassadors have continued to develop a social media presence on the Instagram account YourPace.dsd, where they quickly built up a following of 300+ followers. They decide entirely independently on content and produce an average of 10 posts per month. They liaise with other young people (and sometimes parents), reaching out to them and providing peer support.

We know that we will likely support a wider incognito audience because young people (and their families) will keep DSD private and not 'follow' the account. Our young ambassadors continue to help disseminate our school brochure and are finalising work on the Notepad Resource. Together, we also reached out to DSD teams in the UK and Europe to grow the number of your people who are aware of our service, normalise youth work in DSD, and widen their impact.

We ensured our youth ambassadors received wellbeing support and recruited a specialist psychologist to work alongside them as needed.

Thriving Minds/ UK Youth Grant

Early in this financial year, we received the fantastic news that families had been awarded a 3-year grant from Thriving Minds/UK Youth to focus on youth work and support by and for young people. This opened long-awaited opportunities for significant investments in work dedicated to young people.

The need to review the current evidence & explore the current psychosocial landscape – research undertaken by The Centre of Appearance Research

To kickstart the three-year project and to address the gap in evidence-based psychosocial support for young people with DSD, we commissioned the Centre for Appearance Research at the University of the West of England to produce a report that would 1) provide an up-to-date scoping review of the evidence-based psychosocial support interventions currently available to young people with a DSD, 2) gain lived experience perspectives of young people and their families on current support provision and future support development through Patient and Public Involvement.

Because researchers with the necessary experience and knowledge of DSD were unavailable, this project's start date was delayed until early 2023. We will report on this in the next financial year.

Getting practical support out there: podcasts

In addition to the research projects, we wanted to produce tangible practical outputs. Our youth ambassadors felt that a series of freely accessible podcasts could reach most of their peers and be most useful. Following consultations with peers and a lot of rescheduling due to other activities and the availability of an experienced and sensitive podcaster, recordings began in January 2023. The topics for the initial five podcasts were identified as:

1. Mental health.
2. Relationships/Intimacy.
3. School and education experiences.
4. Diagnosis/Your DSD journey.
5. Your body/acceptance.

TRUSTEES' REPORT

For the year ended 4 April 2023 (cont'd)

Discussing what we wanted to achieve and get out of this, young people said:

- To give some insight into some of the challenges, difficulties and positives of living with a DSD.
- To talk openly about difficult things.
- To put people's minds at ease.
- Preparation for talking with others/ loved ones/ partners.
- To become better informed—some members of the general public might not have even heard of a DS. (It is common for people not to have heard about this umbrella set of conditions without knowing someone affected).
- To answer questions, explain the medical information, understand some of the experiences of young people living with a DSD, hear different points of view.
- Understand where there are shared experiences with other young people, even though the individual circumstances are different.

Recording for the podcasts started in February 2023, and we will report further in the next annual report.

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 130 families are now connected in this way.

The groups are administrated by a family trustee who lives with a DSD, is a mum, and is an NHS healthcare professional. She is the first person families contact 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, when they find out they live near each other, connect privately and form support bubbles. In addition to the informal connections via Facebook, we continued to run our Circles for Parents - online events. The Circles are like a book club, where the same people (up to 6 per session) come together to discuss a specific topic, but with plenty of opportunities to broaden the discussion. The Circles were hosted by another parent of a child with DSD who is a trained facilitator. So far, the feedback has been 100% positive.

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

Our Twitter/X account has been helpful in raising awareness about differences in 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. However, we don't have the resources to address the misrepresentation of these conditions, so we decided this year to halt posting on Twitter/X.

For the year ended 4 April 2023 (cont'd)

Moving forward:

- 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
- Whilst we are committed to hosting larger family events again, the practicalities and volunteer time needed have prevented us from running such events this financial year. We know that families who have made connections via Facebook are meeting up, and indeed, we encourage this.

3. Provision of educational services, equipment and facilities

a. Since its inception, dsdfamilies has been very active in this space of education services. From our websites to our various booklets – one translated into 14 plus languages – we know that we have built an important body of work.

In the last financial year, we produced a School Resource on DSD (aimed at schools and teachers and explaining what DSD is and how they can best support children and young people living with these conditions), a nursery leaflet (for parents of boys with penoscrotal hypospadias who are looking for nursery places and are concerned about issues around care and maintaining privacy). We had only just finalised 'the Story of Sex Development'. This year, we wanted to focus on disseminating these resources, ensuring professionals and families know how to use them, and generally embedding them.

b. We finalised the Notepad Project, funded by the British Society for Paediatric and Adolescent Gynaecology. The resource seeks to aid communication in clinic between a young person and a healthcare professional about the issues that matter most to young people. Research shows that these concerns are often overlooked; instead, medical issues are prioritised using medical language.

The Notepad resource comes with several supplements to maximise its impact. In addition to the Notepad/questions, 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 directly addresses 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. We hope our work can inform new approaches to caring and communication for all young people. We also provided practical advice on how to use the resource.

c. In addition, we continued working on the websites, and our Thriving Mind award allowed us to draw up plans to invest in and redevelop dsdteens' website.

d. Our Thriving Mind grant also gave us the opportunity to start creating podcasts with young people about issues that are important to them. Getting everyone together caused some delays, but after the first recordings, we are well on the way. Our objective is to produce five podcasts as part of our Year 1 Thriving Minds grant (see above).

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TRUSTEES' REPORT

For the year ended 4 April 2023 (cont'd)

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

a. Display in The Science Museum

This year, we worked with the London-based Science Museum on their new display in the Who Am I? gallery. The new display includes stories and objects that explore themes of sex development and gender identities and how science and medicine shape and intersect with these aspects of us in different ways.

As part of this new display, dsdfamilies trustees and one youth ambassador shared stories on their/their child's experiences and perspectives on their/their child's sex development at universal moments across a lifetime – conception, birth, puberty and adulthood.

This new display is in 'Showcase 5', one of 15 showcases in the Who Am I? gallery. Who Am I? is a permanent gallery on the Science Museum's first floor. Its content explores how biomedical science can inform and challenge how we define and experience our identities.

Since its launch in June 2000, Who Am I? has become one of the most popular destinations for museum visitors, particularly for families with children aged 10+. Its attractive design, playful displays, and interesting subject matter, combined with its wide range of digital interactives, art pieces, and personal stories, have ensured its enduring popularity. The dsdfamilies display was installed in January 2023, and dsdfamilies trustees visited the museum in May 2023.



b. 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.

5. Promotion of understanding and positive attitudes through being a lead advocate (cont'd)

In discussions with NHSE and healthcare professionals, dsdfamilies continue 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.

As per last year, the review of the surgical policy has come to a standstill this financial year, and we continue to push for clarity from NHSE on this. We have been assured that the Service Specification work is slowly progressing.

c. Working with professionals in the UK and internationally

During the year, we continued to work with professionals in the UK and internationally on initiatives to improve support and best-practice care for children, young people and families. This included a co-written publication as a guest for three members of the families trustee Board.

Magritte, E., Williams, J., Amyot, E., Usipuik, M., & Sanders, C. (2022). Listening to individuals “not doing surgery doesn't mean doing nothing”. *Horm Res Paediatr*
<https://www.karger.com/Article/FullText/525452>

Ellie Magritte and Jo Williams contributed to an international evaluation of care and research, identifying areas of agreement, especially areas where more work is needed (sometimes urgently, e.g., provision of psychology and peer support). Following reviewers' comments, a new round of consultation with co-authors is underway, and we are looking at resubmission early next financial year.

Other activities

- Trustees Dilyana Tosheva and Ieuan Hughes attended the Annual Scottish DSD Managed Clinical Network Conference as well as the iDSD conference in Switzerland, July 2022 where they promoted our resources, including the new Notepad.
- Trustees Caroline Sanders and Dilyana Tosheva attended the Society for Endocrinology Conference in Harrogate in November 2022 and circulated our materials and resources.
- Trustee Ieuan Hughes continues to be a member of the DSD Special Interest Group of the British Society for Paediatric Endocrinology and Diabetes and has ongoing discussions to work symbiotically for the benefit of dsdfamilies.
- We are also grateful to all professional supporters who included information about dsdfamilies in their conference presentations or published work.

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.
- 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.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2023 (cont'd)

Beneficiaries (cont'd)

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 addition, the Notepad project is already being repurposed in other countries – with a French translation under way and a new 'cards' version being produced in Belgium and the Netherlands.

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'. Our new 'Notepad' can be used at every consultation in adolescent/young adult clinics.

Our investment in public awareness and understanding sits in between direct and indirect benefit – and we hope our work with the British Science Museum will make a major contribution to this. 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.

Financial Information

The financial position is as shown in the attached financial statements which comply with statutory requirements. The surplus for the period amounted to £9,866 with income totalled £19,807.

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 £18,922. Unrestricted reserves are in surplus by £6,833 as at the period end.

Plans for the future

As a small charity, we continue to punch well above our weight, even if we have no full time funded positions and work mostly with Volunteers.

DSDFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2023 (cont'd)

Plans for the future (cont'd)

Plans can be difficult to predict accurately with the small group and with changes in trustee membership. Our Thriving Mind grant allows us to be focused however on the following activities

- Maintain the Podcast work and complete in-progress activities.
- Continue to develop the Instagram account YourPace and encourage more young people to take an active part.
- Having consulted widely on access to educational and medical info and peer support we will prioritise the development of dsdteens as a vehicle to bring together various media and resources.
- Work with clinics across the UK to encourage use of our resources as well as get input from professionals and the young people in their care.
- Consider how to recruit to trustee vacancies and adjust to new leadership.
- Disseminate new resources to wider audiences.

Other emerging issues

During 22-23 we have experienced further turn over and unexpected changes to our Trustee group. This has left a gap that the Trustees need to address.

Taxation

The charity 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 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 due to 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 or 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 a 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 considers monitoring the charity's progress in achieving its performance and quality objectives in detail.

The day-to-day operation and management of the charity is shared among the Trustees. The Trustees consider recruitment of new Trustees as the need arises. Applications from suitable candidates would be sought by identifying specific gaps in professional skills and seeking recommendations of professionally qualified candidates, if necessary, placing advertisements in suitable publications.

Applicants would be provided with an information pack outlining the organisation's history, structure, activities and objectives, roles and expectations of Trustees, and other supporting information.

A new Trustee would be provided with information on the charity's activities, financing, and management structure, together with guidance and codes of conduct related to the roles and responsibilities of Trustees.

DSEFAMILIES

TRUSTEES' REPORT

For the year ended 4 April 2023 (cont'd)

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 a 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 to prevent and detect fraud and other irregularities.

Signed on behalf of the charity's Trustees on _____

Jo Williams
Trustee

**INDEPENDENT EXAMINER'S REPORT 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 2023 which are set out on pages 12 to 16.

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.

**Steven Smillie CA
CT
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL**

DSDFAMILIES**RECEIPTS AND PAYMENTS ACCOUNT****For the year ended 4 April 2023**

	Note	Unrestricted	Restricted	Total	Total
		£	£	Funds	Funds
				Year	Year
				ended	ended
				4 April	4 April
				2023	2022
				£	£
Receipts					
Grants received	3	-	18,400	18,400	14,500
Donations		1,407	-	1,407	1,779
Total receipts		<u>1,407</u>	<u>18,400</u>	<u>19,807</u>	<u>16,279</u>
Payments					
Charitable activities	4	2,709	7,232	9,941	16,422
Total payments		<u>2,709</u>	<u>7,232</u>	<u>9,941</u>	<u>16,422</u>
Net (payments)/receipts		<u>(1,302)</u>	<u>11,168</u>	<u>9,866</u>	<u>(143)</u>
Transfers to/(from) funds		(21)	21	-	-
(Deficit)/surplus for the year		<u>(1,323)</u>	<u>11,189</u>	<u>9,866</u>	<u>(143)</u>

All income and expenditure derive from continuing activities.

The notes on pages 14 to 16 form part of these financial statements

DSDFAMILIES

STATEMENT OF BALANCES

At 4 April 2023

	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank and cash in hand				
Opening balances	8,156	900	9,056	9,199
(Deficit)/Surplus for the period	(1,323)	11,189	9,866	(143)
	<u>6,833</u>	<u>12,089</u>	<u>18,922</u>	<u>9,056</u>
Closing balances	<u><u>6,833</u></u>	<u><u>12,089</u></u>	<u><u>18,922</u></u>	<u><u>9,056</u></u>
 Creditors: Amounts falling due within one period				
Accruals			<u>1,500</u>	<u>1,320</u>

Approved by the Trustees on..... and signed on their behalf by the following: -

.....

Jo Williams
Trustee

The notes on pages 14 to 16 form part of these financial statements

DSDFAMILIES

NOTES to the FINANCIAL STATEMENTS

For the year ended 4 April 2023

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, one trustee (2022; two trustees) was reimbursed for travel and other expenses incurred on behalf of the charity, totalling £394 (2022: £500).

DSDFAMILIES**NOTES to the FINANCIAL STATEMENTS (cont'd)****For the year ended 4 April 2023****3. Grant income**

	Year ended 4 April 2023 £	Year ended 4 April 2022 £
UK Youth	16,500	-
Society of Endocrinology	1,900	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
	<hr/>	<hr/>
	18,400	14,500
	<hr/> <hr/>	<hr/> <hr/>

£18,400 (2022: £7,575) of the income relates to restricted funds.

4. Expenditure

	Year ended 4 April 2023 £	Year ended 4 April 2022 £
<i>Charitable activities:</i>		
Legal & professional fees	6,259	13,518
Printing & postage	420	104
Travel & subsistence	658	512
Internet & website	738	702
Telecoms	-	155
<i>Support costs:</i>		
Insurance	96	96
Bank charges	60	15
<i>Governance costs:</i>		
Independent examination	1,710	1,320
	<hr/>	<hr/>
	9,941	16,422
	<hr/> <hr/>	<hr/> <hr/>

£7,232 (2022: £7,380) of the expenditure relates to restricted funds.

DSDFAMILIES

NOTES to the FINANCIAL STATEMENTS (cont'd)

For the year ended 4 April 2023

5. Statement of funds

Unrestricted funds	At 5 April 2022 £	Income £	Expenditure £	Transfers £	At 4 April 2023 £
General funds	8,156	1,407	(2,709)	(21)	6,833
	<u>8,156</u>	<u>1,407</u>	<u>(2,709)</u>	<u>(21)</u>	<u>6,833</u>
	<u><u>8,156</u></u>	<u><u>1,407</u></u>	<u><u>(2,709)</u></u>	<u><u>(21)</u></u>	<u><u>6,833</u></u>

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

Restricted funds

	At 5 April 2022 £	Income £	Expenditure £	Transfers £	At 4 April 2023 £
Society of Endocrinology	-	1,900	(500)	-	1,400
UK Youth	-	16,500	(5,811)	-	10,689
Britspag	900	-	(921)	21	-
	<u>900</u>	<u>18,400</u>	<u>(7,232)</u>	<u>21</u>	<u>12,089</u>
	<u><u>900</u></u>	<u><u>18,400</u></u>	<u><u>(7,232)</u></u>	<u><u>21</u></u>	<u><u>12,089</u></u>

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. The transfer between funds represents an overspend on restricted funds.

Society for Endocrinology for development of information and support materials for families and dissemination ('Families').