

Report and Financial Statements

For the Year Ended 31 March 2018



**Self Directed
Support Scotland**
the organisation of choice



Self Directed Support Scotland

the organisation of choice

Report and Financial Statements For the Year Ended 31 March 2018

Charity number: SC039587

Company number: SC371469

Norton Park, 57 Albion Road, Edinburgh, EH7 5QY

www.sdsscotland.org.uk

Legal and Administrative Information

For the Year Ended 31 March 2018

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Legal and Administrative Information

For the Year Ended 31 March 2018

Legal and Administrative Information

Scottish Charity

Number SC039587
Company Number SC371469
Registered Office Norton Park
57 Albion Road
Edinburgh
EH7 5QY

Directors and Committee The directors of the charitable company (the Charity) are the committee members for the purpose of charity law. The committee members and officers serving during the year and since the year end were as follows

Chairperson F Garabedian

Treasurers A Mullen [until Dec 2017] I D Fricker [from Dec 2017]

Other Directors G Thompson [elected at AGM] B Garrard
J McGee [elected at AGM] F A Morgan

Secretary J L Wade

Accountant Allsquare (Edinburgh) Ltd Federation House
222 – 224 Queensferry Road
Edinburgh
EH4 2BN

Independent Examiner Alan Greig CA 1 Millar Grove
Hamilton
ML3 9BF

Charity number: SC039587 | Company number: SC371469

Norton Park, 57 Albion Road, Edinburgh, EH7 5QY | www.sdsscotland.org.uk

Committee's Report

For the Year Ended 31 March 2018

Committee's Report

The Committee presents its report and financial statements for the period ended 31 March 2018.

What is Self Directed Support?

Self Directed Support (SDS) in Scotland is the mainstream approach to social care delivery, targeted at empowering people to have greater choice and control over their support. It is part of creating a healthier nation with stronger and safer communities and is key to achieving a fairer and wealthier Scotland. It puts the principles of *independent living*¹ into practice and enables people to be active citizens in their communities.

Like *the social model of disability*², it is about reducing or removing the physical, organisational or attitudinal barriers that people may experience in the world around them. It is about flexibility, choice and control and having a decent quality of life. It is ultimately about promoting confidence and wellbeing for those with an assessed need.

¹ **Independent living** means all disabled people having the same **freedom, choice, dignity** and **control** as other citizens at home, at work and in the community. It does not necessarily mean living by yourself or fending for yourself. It means rights to practical assistance and support to participate in society and live an ordinary life.

² **The social model of disability** says that **disability** is caused by the way society is organised, rather than by a person's impairment or difference. It looks at ways of removing barriers that restrict life choices for **disabled** people.

Committee's Report

For the Year Ended 31 March 2018

Objectives and Activities

The organisation's objects are:

- ⦿ To promote the social model of disability and the philosophy of the Independent Living Movement throughout Scotland;
- ⦿ To provide a forum for member organisations to work together and share ideas, experience, and information;
- ⦿ To research best practice and identify examples of good practice in Self Directed Support and to report on these to member organisations and others;
- ⦿ To provide a national campaigning voice for member organisations
- ⦿ To provide support to existing and evolving member organisations; and
- ⦿ To provide training for member organisations, staff and others.

Self Directed Support Scotland (SDSS) services

- ⦿ Resources for organisations that promote, develop services around and help implement Self Directed Support, such as training tools;
- ⦿ Signposting and information
- ⦿ Supporting members in engaging with local SDS implementation
- ⦿ Training and peer support for member organisations;
- ⦿ Information to local SDS organisations and local authorities, including regular e-bulletins and sharing of good practice case studies;
- ⦿ Training for health and local authorities; and
- ⦿ Training and presentations on SDS to other agencies, bodies and organisations such as third sector organisations.

Committee's Report

For the Year Ended 31 March 2018

Review of Achievements and Performance

Outcomes

The directors consider that the overall performance of the organisation during the year has been highly effective, supporting member organisations working in all areas of Scotland and representing members to numerous local authorities with exceptional feedback. While challenged with periods of reduced staff capacity, this is an excellent result.

“The team at SDSS have gone above and beyond in supporting all user-led organisations”

(South Lanarkshire Self Directed Support Network)

In 2017/18 SDSS's membership covered every local authority area through 32 member organisations, working with over 7,000 people across Scotland. In the year we welcomed a number of new members, including The Journey Home, Disability Shetland, Compass Brain Injury Specialists Ltd, Cantraybridge College, and Your Options Understood. At the time of writing, we have welcomed an additional seven organisations, taking our membership total up to 39. In undertaking membership renewals this year, we have begun to work with members to record and share demographic information on the service users they work with; while this data is currently limited (only six organisations were able to give information on age and impairment status), we are supporting members to improve recording in this area to gain a better picture of the full reach of theirs and consequently our organisation. You can find details of all our members, as well as other SDS Independent Support organisations, on our website.

SDSS's strategic aims for 2017/18 were to focus on all six charitable objectives as stated above and in addition and more specifically, during 2017/18 SDSS had two main funded areas of focus.

Committee's Report

For the Year Ended 31 March 2018

A. Core funding 2015-2018

Working to our organisation's objectives as well as:

"To support the implementation of the SDS national strategy, and work constructively with local authorities in contributing to their SDS approaches."

This funding has the following Outcomes:

- a. Self Directed Support Disabled People's Organisations (SDS DPOs) are better recognised by SDS stakeholders who call on their unique knowledge and expertise to progress their SDS plans.

Members felt this outcome was met through tailored work we did to support them to influence SDS implementation in their areas, as well as our work supporting members to have their voice heard nationally, for example as part of the Protecting Vulnerable Groups Consultation, and in national discussions about the future of the SiRD fund.

"[SDSS] Helped us to have a collective voice to share what's good about the SiRD funded projects"

(Community Contacts)

- b. Other SDS stakeholders³ develop the knowledge to challenge in their own organisation the policies and practice which inhibit their ability to provide effective and quality support (in line with SDS) and to influence positively the development of SDS in their area.

³ **SDS stakeholders** include: disabled people, local authorities and integrated joint boards, Scottish Government, service providers, carers' organisations, national organisations and networks.

Committee's Report

For the Year Ended 31 March 2018

Our highest profile event *SDS National Voice* was seen as a key way this outcome was met, with many members agreeing this meant they were better able to influence change positively locally.

B. Capacity Building Project funding 2015-2018

This funding has the following Outcomes:

- a. People eligible for SDS have access to a number of new, or better developed, support services established in co-production between them and their Local Authorities through intensive support from SDSS.
- b. In areas where independent support is limited, people eligible for SDS have established multi-agency networks to enable the creation of support models better adapted to their needs and aspirations.
- c. Existing SDS DPOs and peer support organisations are better equipped to deliver accurate information and support at a local level in a timely and accessible manner.

Members told us we best met these outcomes through our work in developing local SDS networks, our regular information bulletins for members, direct organisational support and the printing of the 'Your Support, Your Choice' SDS Booklet, produced by Dundee Carers Centre, as well as training, including Disability Equality Training.

"Responding to the concerns and queries raised by our team in a thorough, accurate and easy to understand way"

(SDS Forth Valley)

Committee's Report

For the Year Ended 31 March 2018

Outreach

SDSS attended and presented, exhibited or facilitated at more than 20 events in the period to March 31, 2018, reaching over 800 people on the subject of SDS good practice and the work of SDS Disabled Peoples Organisations.

"[SDSS has done well in] Bringing other likeminded organisations together to network more and gain examples of good practice from across the country"

(SDS Forum East Renfrewshire)

SDSS continued to develop and deliver training for our members, including SDSS commissioned training from MECOPP on SDS and Cultural Competency for our members in Dundee and Angus, which was attended by 26 employees of Dundee Carers Centre to develop their knowledge of how to deliver SDS support in a culturally competent and appropriate way.

In addition, we worked with our member, SDS Forth Valley, and the Workers Educational Association, to develop an event around safe administration of medication by Personal Assistants and to support a collective conversation on how best to address issues around this, including taking forward a proposal for guidance to the Scottish Intercollegiate Guidelines Network (SIGN).

SDSS worked with all our members to keep them up to date on and engaged in developments in the SDS strategy and approach both nationally and locally. This is an area of our work that members told us they particularly value, through our annual members' survey. Support to members in this area varied, depending on their needs, and included highly intensive work in some areas and information sharing and handling queries in others.

As well as using others' events as opportunities to promote good practice, SDSS designed and delivered our own national event, SDS National Voice, showcasing

Committee's Report

For the Year Ended 31 March 2018

the role of independent support in the social care journey, providing opportunities for networking and learning across different sectors of the social care workforce, and promoting good practice solutions, for example through peer support approaches and around Option 2. The event was attended by 130 delegates from around Scotland, increasing their knowledge of local and national implementation of SDS and their ability to positively influence SDS development in their area. A full report for this event can be found here: <https://sdsscotland.org.uk/resources>

SDSS sent out 16 Members' e-bulletins to representatives of all our member organisation which has an average unique opening rate of over 50% (1,203 recipients, 3,176 opens). This bulletin disseminates specific information, events and funding that SDSS became aware of that may be of interest to our members. It is also an opportunity for members, themselves, to promote the work they are currently involved in, advertise events they are holding and to share useful information with others. We also use this bulletin to keep members up to date in terms of their own practice and approaches, for example including blog posts about the Lobbying Act, GDPR and the PVG Scheme Review as well as updates on the living wage rates and its application to sleepovers in recent editions, which you can find here: <https://sdsscotland.org.uk/members>

We also sent out a quarterly newsletter to individuals and organisations interested in SDS and our membership's activity, growing our subscribers in the year from 279 to 393 with 2,416 opens. We commenced and, at time of writing, have been working hard to complete our website refresh, which will include the transition of the SDS independent information and support services searchable database onto our main site. This will reduce duplication and improve control and relevance of our data providing more accessible and practical information and a more streamlined experience for those accessing it.

Committee's Report

For the Year Ended 31 March 2018

Influencing Policy and Practice

SDSS worked with our own members – full and associates – to help build capacity. This takes place as individual meeting support and also through training and members events. We work with unconstituted groups who are meeting regularly and providing independent, but limited, support to their local area. This work is essential for the groups to grow in confidence, build their capacity and develop their services with the intention of becoming user led organisations.

We supported members to engage in SDS approaches at national level in a number of ways, either directly or by raising their views and voice on their behalf, for example giving evidence to the Public Audit and Post-Legislative Scrutiny Committee on SDS implementation. We also supported members to engage on issues that will affect their work, for example the recent, ongoing, consultation on the PVG Scheme Review. SDSS hosted an event attended by representatives from 8 member organisations, covering 13 local authority areas, with Disclosure Scotland staff, to discuss proposals for the PVG Scheme review and member's views were taken account of in developing the consultation approach, particularly around the lack of conviction information PA Employers are currently able to access under the scheme.

Our AGM, attended by 35 representatives from a mix of member organisations, provided further opportunity for members to ask questions about national approaches to SDS implementation (through attendance of a representative of the SG SDS Policy Team) and to consider possible solutions to the key issues facing them, including those raised by the Audit Scotland 2017 report on SDS. Feedback from members is that they particularly look for opportunities for networking, to work together on joint approaches to improving SDS implementation, and to improve their knowledge on SDS implementation at national level from our AGM and similar events.

Following the event, attendees told us that they found the presentations and networking activities to be of high quality and useful (100% very/quite useful, 100% excellent/good) and four attendees told us they produced an action plan for how to address local barriers to good SDS implementation as part of the

Committee's Report

For the Year Ended 31 March 2018

event. All those who fed back told us the AGM met their needs and expectations and 15 out of 16 respondents agreed they were more knowledgeable about SDS and 12 out of 15 agreed with the statement 'I am better equipped to deliver accurate information/support on SDS' following the event. Attendees told us they would follow up on networking opportunities and focus more on building relationships to promote good practice at local level, for example saying, 'I now realise that working with the LA needs to be my goal'.

'[SDSS] Provided broad range of background support and information'

(Grampian Opportunities)

Committee's Report

For the Year Ended 31 March 2018

Financial review

Fundraising Strategy

The focus in this period was the Scottish Government partnership and the two funding streams (Section 10 and Support in the Right Direction Fund) by Scottish Government for the period 2015-2018. Following the development of our 2018 – 21 Strategy, the Management Committee have secured ongoing funding to 31st March 2019 against most elements of the Strategy, including the recruitment of a new Service User Experience Research Officer. A key priority for the coming year will be fundraising against the remaining aspects of the Strategy (the Quality Standards project), and developing an ongoing fundraising strategy for the future, using The Lasting Difference approach. Developed by Wren and Greyhound, working through this tailored approach will help ensure SDSS occupies a meaningful and sustainable role for as long as our members need us.

Financial Stability

At March 31 2018 SDSS recorded a 30% increase on the previous year in total funds to be carried forward (£94,604 brought forward April 1, 2018) due mainly to the realisation of project wind-up management fees. Overall income in the year was up 18% predominantly for this reason but included also a 6% increase in restricted income. This was set against a planned increase in expenditure in delivering our charitable activities which fell slightly short of expectation at 16% due to a delay recruiting our Communications and Events Officer and some good work cutting overheads like IT support. We have had no unexpected or unmanageable costs in the year and have completed a financial risk assessment and organizational strategy review for the period 2018-21 and assess that our strategy, along with our healthy partnership with the Scottish Government and their continued SDS implementation strategy, rapidly increasing membership and bolstered unrestricted reserves, leaves us with low exposure to financial instabilities for the years ahead. Further, our fundraising strategy seeks to diversify funding around new projects to be introduced in 2018-19.

Committee's Report

For the Year Ended 31 March 2018

Restricted Funds

Self Directed Support completed its indispensable Capacity Building project with final income from Scottish Government's Support in the Right Direction fund (£87,532). Many important aspects of this work continue now within the core "membership" operation of SDSS and we would like to thank Inspiring Scotland and in particular Ashley Drennan and Kaylie Allen for support in this work.

Also ended March 31st 2018 was a three year core funding grant, and SDS Scotland moves on from the Scottish Government Section 10 Adult Care in the Community funding of £105,000 in 2018. With special thanks to the Scottish Government Self-directed Support team, in particular Karen Geekie, Carlyn Miller and Heather Melvin.

Having close communication with the policy team, ongoing funding through partnership with the Scottish Government has been achieved with recognition that key parts of the National Self-directed Support implementation strategy for 2016-18 are still to be completed or embedded. At the time of writing an income of £92,698 and the commitment of a restricted reserve of £34,320 has been agreed to fund this work in year one.

The total restricted fund balance at March 31, 2018 of £45,881 is inclusive also of £10,950 for a training programme delayed outwith our control and FAQ video production which is now complete.

Unrestricted Funds

Unrestricted income received during the year (£24,670) consisted of agreed management fees (£19,987), HMRC employers' allowance plus a small rebate (£3,200), training income (£1,450) and bank interest (£34), leaving an unrestricted fund (£48,723) available for use at the discretion of the Committee in furtherance of the general objectives of the charitable company and legal responsibilities.

Committee's Report

For the Year Ended 31 March 2018

Balance Sheet

Total funds at March 31, 2018 were £94,606. £45,881 of these is expected to be spent to meet project needs by March 2019.

Reserves

The Management Committee recognise that maintaining adequate financial reserves must be an ongoing priority for SDSS. At some point a buffer will be needed to enable individual services, or potentially the organisation as a whole, to survive gaps in funding, unforeseen costs and as contingency funding to meet legal responsibilities such as redundancy costs.

While it is the policy of the Committee that SDSS aim to maintain unrestricted reserves equivalent to three months' running costs, the Committee deems our current reserve (£48,723) adequate for legal responsibilities having costed redundancy and windup (£19,987) for existing projects.

In meeting the challenge faced by a DPO membership organisation of generating unrestricted income, the 2018-21 funding strategy includes ensuring that a management fee is agreed in ongoing and future funding, in addition to growing new income generation from training and future online services. This ensures the organisation is capable of meeting all its potential liabilities and that future funders can support projects with increased confidence.

Banks

Highlighted in the financial risk assessment, a second bank service was needed to ensure all funds were protected by the Financial Services Compensation Scheme and work to source a suitable account was commenced in the year. At the time of writing an additional account with Barclays has been opened and holds an amount equivalent to our current unrestricted reserve, leaving working capital within the FSCS limit for protection with The Co-operative Bank accounts. Dual authority is required on all transactions with both bank services.

Committee's Report

For the Year Ended 31 March 2018

Structure, governance and management

Accountability & Representation

SDSS is accountable to its membership. SDSS represents members as part of the Independent Living Movement nationally through its membership of the Scottish Independent Living Coalition (SILC).

SDSS represented members at regular National SDS Team meetings, as well as taking part in a range of ad hoc working groups on SDS issues, including one looking at issues around self-employed PAs.

Governing Document

Self Directed Support Scotland is a Scottish Charity and Company Limited by Guarantee, registered in Scotland, and is governed by its Articles of Association.

Appointment of Committee Members

The appointment of Committee members is governed by the charity's Articles of Association. The Committee members are nominated and seconded by the members and elected at the annual general meeting following such proposal. Should nominations exceed vacancies, election shall be by secret ballot.

Appointment of Directors

The appointment of Directors is governed by the charitable company's Articles of Association. The persons appointed as first Directors of the company on incorporation are also Directors of the company. Subsequent appointments will be made in accordance with the Articles of Association.

Committee Members Induction and Training

Committee members are either: Chief Executive Officers, senior managers, or board members of SDSS membership organisations. Committee members are apprised of all governance documents and each receive an Induction Pack.

Committee's Report

For the Year Ended 31 March 2018

Organisational Structure

During the period covered by the report there were 20 Full member organisations, six of which were represented on the Committee, as well as 12 associate member organisations, one of which was represented on the Committee. The Committee meets approximately four times a year. There are three post holders; Chair, Secretary and Treasurer, who are elected at the first meeting of the new Management Committee.

During the period covered by this report there were four staff members; a Manager, who was line managed by the Chair, an Operations Manager, a Membership Development Executive, and a Communications Officer, who were all line managed by the Manager.

Infrastructure

During the period covered by this report, the staff team worked from the offices of SDSS, Norton Park, 57 Albion Road, Edinburgh EH7 5QY.

Reference and administrative details

The reference and administrative details are disclosed on page 1 of the report and financial statements.

Exemptions from disclosure

The Charity has not applied any exemptions or withheld details in relation to disclosure of its committee members.

Funds held as custodian trustee on behalf of others

Neither the Charity nor its committee members act as custodian trustees.

Statement of Committee Members' Responsibilities For the Year Ended 31 March 2018

Statement of Committee Members' Responsibilities

The Management Committee members are required to prepare financial statements for each financial year which give a true and fair view of the state of the organisation and of its results for that period.

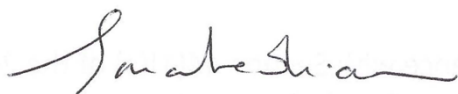
In preparing those financial statements the Committee members are required to:

- ⦿ Select suitable accounting policies and then apply them consistently;
- ⦿ Make judgements and estimates that are reasonable and prudent; and
- ⦿ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities and Directors Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to detect fraud and other irregularities.

Declaration

The committee members declare that they have approved the Committee's report above.



Florence Garabedian, Chair

1 November 2018

Independent Examiner's Report

For the Year Ended 31 March 2018

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2018 that are set out on pages 21 to 37.

Respective responsibilities of the Directors and Independent Examiner

The Directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity council considers that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material aspect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

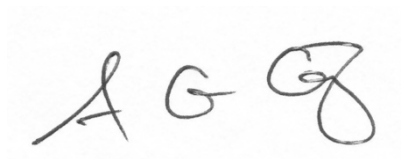
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

Independent Examiner's Report

For the Year Ended 31 March 2018

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, consisting of the letters 'A', 'G', and 'G' written in a cursive style.

Alan Greig

A G Greig

Chartered Accountants & Registered Auditors

1 Millar Grove

Hamilton

ML3 9BF

1 November 2018

Statement of Financial Activities

For the Year Ended 31 March 2018

Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income from:					
Donations and legacies		-	-	-	-
Charitable activities	2	1,450	192,532	193,982	181,871
Other trading activities		-	-	-	-
Investments	3	34	-	34	44
Other income	4	23,187	-	23,187	1,507
Total income		24,670	192,532	217,202	183,423
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	-	195,094	195,094	166,549
Other expenditure		-	-	-	496
Total expenditure		-	195,094	195,094	167,045
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure)		24,670	(2,562)	22,108	16,378
Transfers between funds		-	-	-	-

Charity number: SC039587 | Company number: SC371469

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Statement of Financial Activities

For the Year Ended 31 March 2018

Other recognised gains
/ (losses):Gains / (losses) on
revaluation of

fixed assets - - - -

Actuarial gains / (losses) on
defined

benefit pension

schemes - - - -

Other gains / (losses) - - - -

Net movement in funds 24,670 (2,562) 22,108 16,378Funds brought
forward

24,052 48,443 72,496 56,118

**Funds carried
forward**48,723 45,881 94,604 72,496

All activities relate to continuing operations.

The statement of financial activities includes all gains and losses in the current and prior year.

The notes on pages 25 to 37 form part of these financial statements.

Balance Sheet as at 31 March 2018

For the Year Ended 31 March 2018

Balance Sheet as at 31 March 2018

	Notes	Total 2018 £	Total 2017 £
Fixed assets:			
Tangible assets	10	584	920
		<u>584</u>	<u>920</u>
Current assets:			
Debtors	11	1,152	314
Cash at bank and in hand		109,087	76,988
		<u>110,239</u>	<u>77,303</u>
Liabilities:			
Creditors falling due within one year	12	16,219	5,727
		<u>94,020</u>	<u>71,576</u>
Net current assets		<u>94,020</u>	<u>71,576</u>
Total net assets		<u>94,604</u>	<u>72,496</u>
The funds of the charity:			
Unrestricted funds	13	48,723	24,052
Restricted funds	14	45,881	48,443
Total charity funds		<u>94,604</u>	<u>72,496</u>

For the year ended 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

Charity number: SC039587 | Company number: SC371469

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Balance Sheet as at 31 March 2018

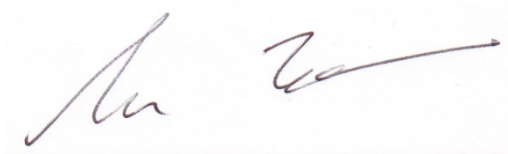
For the Year Ended 31 March 2018

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – Small Entities.

The notes at pages 25 to 37 form part of these accounts.

Approved by the committee on 1 November 2018 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Ian Fricker', is written over a light blue horizontal line.

Ian Fricker (Treasurer)

1 November 2018

Notes to the Financial Statements

For the Year Ended 31 March 2018

Notes to the Financial Statements

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and are in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Self Directed Support Scotland is a public benefit entity as defined by FRS 102.

Going concern

It is the opinion of the Committee that the Charity has sufficient resources to continue in operation for the foreseeable future and therefore the financial statements have been prepared on the going concern basis.

Funds accounting

Restricted funds are funds subject to specific restricted conditions imposed by the donors.

Unrestricted funds comprise of accumulated net movement in general funds. They are available for use at the discretion of the Committee in furtherance of the general charitable objectives.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. General donations received comprise of one-off and regular donations from individuals and proceeds from fundraising.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The Charity is not

Notes to the Financial Statements

For the Year Ended 31 March 2018

registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Costs are allocated directly to the activities to which they relate.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fittings and equipment	25% reducing balance
IT equipment	33% straight line

Pensions

The Charity operates a defined contribution scheme. Contributions payable are recognised in the profit and loss account.

Notes to the Financial Statements

For the Year Ended 31 March 2018

2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
General Fund	1,450	-	1,450	-
Scottish Government Section 10 Social Care (Core funding)	-	105,000	105,000	106,404
Scottish Government Support In the Right Direction (Capacity Building)	-	87,532	87,532	75,467
Scottish Government SDS Mapping Exercise	-	-	-	-
	<u>1,450</u>	<u>192,532</u>	<u>193,982</u>	<u>181,871</u>

Notes to the Financial Statements

For the Year Ended 31 March 2018

3. Investment Income

	2018	2017
	£	£
Interest received	34	44
	<u>34</u>	<u>44</u>

All investment income arises from money held in an interest bearing deposit account.

4. Other Income

	2018	2017
	£	£
Other income	3,200	1,507
Management fee income	19,987	-
	<u>23,187</u>	<u>1,507</u>

Other income relates to HMRC's employment allowance and penalty refund.

Management fee income relates to project winding up liabilities.

Notes to the Financial Statements

For the Year Ended 31 March 2018

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Accountancy fees	-	2,264	2,264	5,160
Committee meetings	-	560	560	
Committee training	-	716	716	
Committee travel costs	-	459	459	
	<u>-</u>	<u>3,999</u>	<u>3,999</u>	<u>5,160</u>

7. Net Income / (Expenditure) for the Year

	2018 £	2017 £
This is stated after charging:		
Depreciation	336	374
Accountancy	<u>2,264</u>	<u>5,160</u>
	<u><u>2,600</u></u>	<u><u>5,534</u></u>

Notes to the Financial Statements

For the Year Ended 31 March 2018

8. Staff Costs and Numbers

	2018	2017
	£	£

Staff costs were as follows:

Salaries and wages	94,486	103,312
Social security costs	8,819	6,441
Employer pension contributions	5,669	4,227
	<u>108,974</u>	<u>113,980</u>

The average number of employees during the period, calculated on the basis of average headcount equivalents, were as follows:

	Number	Number
Core SDSS staff	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

No employees had employee benefits in excess of £40,000 during the period or the prior period.

The total employee benefits of the key management personnel during the period were £56,526.

No member of the Committee received any remuneration during the period or in the prior period.

Notes to the Financial Statements

For the Year Ended 31 March 2018

9. Taxation

As a charitable company, Self Directed Support Scotland is exempt from tax on income and gains falling within section 478 of the Corporation Act 2010.

10. Tangible Fixed Assets

	Fittings and Equipment £	IT Equipment £	Total £
Cost			
At 1 April 2017	3,544	3,570	7,114
Additions	-	-	-
Disposals	-	-	-
At 31 March 2018	<u>3,544</u>	<u>3,570</u>	<u>7,114</u>
Depreciation			
At 1 April 2017	3,049	3,145	6,194
Charge for the year	124	212	336
Eliminated on disposals	-	-	-
At 31 March 2018	<u>3,173</u>	<u>3,357</u>	<u>6,530</u>
Net book value			
At 31 March 2018	<u>371</u>	<u>213</u>	<u>584</u>
At 31 March 2017	<u>495</u>	<u>425</u>	<u>920</u>

Notes to the Financial Statements

For the Year Ended 31 March 2018

11. Debtors

	2018	2017
	£	£
Prepayments	766	314
Other debtors	386	-
	<u>1,152</u>	<u>314</u>

12. Creditors Falling Due Within One Year

	2018	2017
	£	£
Trade creditors	6,336	4,653
Accruals	5,802	910
Other creditors	4,081	164
	<u> </u>	<u>5,727</u>

Notes to the Financial Statements

For the Year Ended 31 March 2018

13. Analysis of Charitable Funds

Analysis of movements in unrestricted funds

	As at 31 March 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund	24,052	24,670	-	-	48,723
	<u>24,052</u>	<u>24,670</u>	<u>-</u>	<u>-</u>	<u>48,723</u>
Name of fund	Description, nature and purposes of fund				
General fund	Unrestricted reserves expendable at the discretion of the trustees in furtherance of the charity's objectives.				

Notes to the Financial Statements

For the Year Ended 31 March 2018

Analysis of movements in restricted funds

	As at 31 March 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
Scottish Government Section 10 Social Care (Core funding)	40,858	105,000	(111,609)	-	34,249
Scottish Government Support In the Right Direction (Capacity Buiding)	2,210	87,532	(83,485)	-	6,257
Scottish Government Support In the Right Direction (FAQs)	4,694	-	-	-	4,694
Scottish Government SDS Mapping Exercise	681	-	-	-	681
	<u>48,443</u>	<u>192,532</u>	<u>(195,094)</u>	<u>-</u>	<u>45,881</u>

Name of fund**Description, nature and purposes of fund**

Scottish Government
Section 10 Social Care
(Core funding)

To support the core operations of the charity.

Notes to the Financial Statements

For the Year Ended 31 March 2018

Scottish Government
Support In the Right
Direction

To build capacity of Self Directed Support organisations in key identified geographical areas.

Scottish Government
SDS Mapping Exercise

The mapping of Self Directed Support information, support and advice services in Scotland.

Notes to the Financial Statements

For the Year Ended 31 March 2018

14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	584	584
Current assets	48,723	61,516	110,239
Current liabilities	-	(16,219)	(16,219)
As at 31 March 2018	<u>48,723</u>	<u>45,881</u>	<u>94,604</u>

15. Pension Commitments

The charitable company operates defined contribution scheme for some of its employees. The assets of these schemes are held separately from those of the charitable company. The amount outstanding at the year end was £925 (2017 - £164).



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SDSS is funded by the Scottish Government.
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Thank you to our SDSS membership and partners.