



Scott-Moncrieff
business advisers and accountants

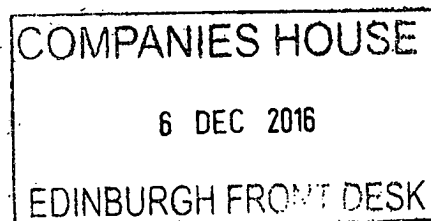
Self Directed Support Scotland

Report and Financial Statements

For the year ended 31 March 2016

Charity No: SC039587

Company registered in Scotland SC371469



Self Directed Support Scotland
Financial Statements
For the year ended 31 March 2016

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Self Directed Support Scotland

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Legal and Administrative Information

Organisation name: Self Directed Support Scotland

Organisation's principal office: Norton Park, 57 Albion Road, Edinburgh, EH7 5QY

Committee

The Committee members who are also directors for the purposes of company law, serving during the year and since the year end were as follows:

Florence Garabedian	Chairperson
Maureen McPeak	(resigned 9 September 2016)
Angela Mullen	Treasurer
Maureen Phillip	
Ian Fricker	(appointed 8 July 2015)
Frank Morgan	(appointed 12 May 2015)

Secretary

Jess Wade

Accountant

Gordon Myers
Chartered Accountant
c/o GCIL
17-127 Brook Street
Glasgow
G40 3AP

Bankers

Co-operative Bank
PO Box 250
Delf House
Skelmersdale
WN8 6WT

Independent Examiner

Michael Harkness
Scott-Moncrieff
Chartered Accountants
25 Bothwell Street
Glasgow
G2 6NL

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Committee's Report

The Committee presents its report and financial statements for the period ended 31 March 2016.

Objectives and Activities

The organisation's objects are:

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

Review of Achievements and Performance

The directors consider that the overall performance of the organisation during the year has been good. Self Directed Support Scotland's strategic aims for 2015/16 were to focus on all of its six objectives as stated above.

In addition and more specifically, during 2015/16 SDSS focussed on:

Core funding 2015-2018, working to our existing objectives as well as supporting 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:

- 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.
- Other SDS stakeholders 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.

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

To work on these outcomes, SDSS employed the SDS & Personalisation Coordinator and undertook the following activities:

- SDSS attended and spoke, exhibited or facilitated at more than 10 events in the period.
- SDSS sent out a regular Members' e-bulletin to all our members as well as 30 additional individuals connected with these organisations.
- SDSS sent out a quarterly newsletter which again highlighted information to our main database of individuals and organisations interested in SDS – a total of 352.

SDSS participated in regular SDS National Team meetings and the National Workplan Event days, contributing to ongoing development and delivery of the national strategy.

SDSS represented members on other SDS strategy and implementation subgroups, including the Workforce Project Board hosted by the Scottish Social Services Council, the Information and Support Organisations Capacity and Readiness Subgroup, as well as some informal working groups including one on SDS Option 2 and one on Direct Payments, thereby contributing to the national SDS strategy. SDSS also took part in the reference group for the CIPFA Scotland Guidance on SDS, ensuring the document retained a focus on service users and the values and principles behind SDS throughout.

SDSS updated our main website, involving members and stakeholders in this process to ensure they are able to access the information and support they need from the organisation in a timely manner.

Capacity Building Project funding 2015-2018

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Committee's Report (continued)

This funding has the following outcomes:

- 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.
- 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.
- 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.

To work on these outcomes, SDSS employed the Capacity Building & Resource Coordinator and undertook the following activities:

- SDSS worked with SDS Forum East Renfrewshire to hold a Members event in autumn of 2015. The event was widened to include Local Authority staff, SDS Leads, NHS staff and representatives from voluntary sector organisations both in East Renfrewshire and neighbouring authorities. The opportunity allowed for the exploration of implementation locally, helped develop open and positive relationships and helped highlight where priorities for development lay and actions that could be taken forward. This is a model we plan to replicate in future in other areas to support the building of networks and development of support services.
- SDSS worked with ENeRGI in Fife and local SDS users who were experiencing challenges whilst trying to access support. On discussion it was clear that further detailed evidence was required which could be presented to the local authority. However, it was agreed that bringing together local support organisations as well as the local authority, NHS and individuals, would help coordinate a collective approach to improving implementation. These relationships were begun when Fife Council held an SDS event in February 2016, which many voluntary sector providers, SIRD funded projects, advocacy projects and service users and their carers attended. Links were made for future development and SDSS will be supporting our members to achieve this collective approach.
- SDSS worked with PILIR in Renfrewshire, a group of individuals who have come together after identifying the need for local people to have support when trying to understand and access SDS. Most members have some experience working with others, especially their local access panel. PILIR members attended the East Renfrewshire event which enabled new relationships to be established and opportunities to share further information and experience. Following support from SDSS, PILIR has become a constituted organisation.
- SDSS continued to work with SEA-US in Aberdeen as well as being in discussions with I-Connect North East. The SDS Team held a local event to promote SDS and to explore the opportunity to develop a new support group.
- SDSS supported two members, Direct Inclusive Collaborative Enterprise (DICE) and Dumfries and Galloway Voice (DG Voice) in Dumfries with a joint planning session. Priorities around SDS development and their own individual development within their organisations were explored. SDSS supported them in planning an event that focused on developing awareness of and access to SDS for people who were experiencing delayed discharges from hospital. The two organisations then worked together to hold an event.

The outcomes were:

- A review of discharge protocols and procedures;
- Opportunities for DICE to be involved in raising awareness of SDS within hospitals and specific discharge teams;
- Identifying people at higher risk (or re-admission), providing local support information and referral to DICE where appropriate; and
- Feeding practical issues into multi-agency planning forums and with the Health and Social Care Partnership Board.

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Committee's Report (continued)

At SDSS' member event and AGM, we introduced the research of the value of user led support in SDS and how our members can use this to their advantage. Our members are enthused by this and are eager to undertake further training to identify their own unique value and how this can assist them in communication with funders, local authority and other public bodies.

SDSS hosted a members' event on Auto-Enrolment to support members to deliver accurate information and support to their members following this change in legislation.

Mapping Project funding 2012-2015

This project aimed to provide current information on the key elements of information, support, and advice provision on SDS in respect of each local authority area. In 2015/16 this initial mapping work was updated to ensure the project remained relevant.

SDSS commissioned further research to update the information on the SDSinfo.org.uk website, as well as updating the site itself to make it more user friendly. SDSS involved members in this process.

Independent Living Fund Project funding: 2014-2015

SDSS employed an Independent Living Fund Development Manager, and other staff as appropriate, to lead on the establishment of a Scottish ILF (now known as ILF Scotland), working closely with the Scottish Government and other relevant stakeholders, including Disabled People's Organisations.

In the financial year 2015-16, this project came to an end so work on this predominantly focused on a smooth handover to the newly created ILF Scotland.

In addition to these funding streams, SDSS was supported by SCVO to employ two Research Assistant Interns, one examining the value of user-led SDS DPOs and the other investigating user experiences of SDS in the local authority areas.

Services

SDSS continued to provide services as follows:

- Resources for SDS organisations such as training tools;
- 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.

Fundraising Strategy

SDSS continued to work over the period utilising the funding awarded from two funding streams (Section 10 and Support in the Right Direction Fund) by Scottish Government for the period 2015-2018. They also worked to secure, and was successfully awarded, funding from SCVO (Scottish Council for Voluntary Organisations) for two research interns over the year.

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Committee's Report (continued)

Accountability & Representation

SDSS is accountable to its membership. SDSS currently has representation on the Scottish Independent Living Coalition (SILC), which feeds in to the Scottish Government Independent Living Programme Board. SDSS participated in the SDS National Implementation Panel, organised by the Scottish Government. SDSS represented members on other SDS strategy and implementation subgroups, including the Workforce Project Board, hosted by the Scottish Social Services Council, the Information and Support Organisations Capacity and Readiness subgroup, and the Public Awareness group, as well as some informal working groups, including one on SDS Option 2, and one on Direct Payments, thereby contributing to the national SDS strategy.

Financial Stability

During the year, Self Directed Support Scotland reported net deficit of £211,690 on total income of £289,288 as funds received in previous accounting periods were used. Unrestricted funds reported a surplus for the year of £10,861.

Infrastructure

During the period covered by this report, the staff team worked from the offices of SDSS, first at 6 PURE Offices, Bonnington Road, 2 Anderson Place, Edinburgh EH6 5NP, moving to Norton Park, 57 Albion Road, Edinburgh EH7 5QY to allow for suitable accessible venue space.

Financial Review – Restricted Funds

Restricted funds include the Core/Training Fund, the Scottish Government Support Organisation funding and the Scottish Government SDS Mapping Exercise. The organisation received several significant awards of restricted income from the Scottish Government as detailed in Note 11.

The Committee wishes to express their thanks to all funders who have supported SDSS's work during 2015/16.

Unrestricted Funds

Unrestricted funding received during the year consisted of several minor items including bank interest and are available for use at the discretion of the Committee in furtherance of the general objectives of the charitable company.

Balance Sheet

Reserves stand at £56,120 a decrease of £211,690 due to the overall net deficit incurred.

Reserves

The Committee recognise that the financial reserves are necessary to act as a buffer, enabling individual services, or the organisation as a whole, to survive temporary financial difficulties. They are important as contingency funding to meet legal responsibilities such as redundancy costs; and, when designated as investments, they can provide a reliable source of income.

Building adequate reserves should therefore be a priority for SDSS. However, the Committee recognises that it is difficult for organisations such as SDSS to generate unrestricted funding, particularly in the current economic climate and that, in all likelihood, the continued operation of SDSS will be based around accessing restricted funding streams and managing them properly.

Self Directed Support Scotland

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For the year ended 31 March 2016

Committee's Report (continued)

It is the policy of the Committee that SDSS aim to accrue unrestricted reserves equivalent to three months' running costs as contingency funding.

A significant proportion of financial reserves need to be easily accessible and should be distinguished from investment reserves which can be tied up for longer periods in order to maximise returns. To date it has still not been possible to designate investment reserves. At the present time, the Committee are confident interest from reserves placed in existing bank deposit accounts represents the best balance available between accessibility and return.

Governing Document

Self Directed Support Scotland is a Scottish Charitable company (charity no SC039587) and Company Limited by Guarantee (registered no SC371469) – registered in Scotland, and is governed by its Articles of Association.

Appointment of Committee Members

The appointment of Committee members is governed by the charitable company'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 membership organisations. Committee members are appraised of all governance documents and each receive an Induction Pack.

Organisational Structure

During the period covered by the report there were 17 membership organisations, three of which were represented on the Committee, as well as 20 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 six core SDSS staff members. Two staff members had periods of adoption or maternity leave during this period, and temporary cover was arranged for this.

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For the year ended 31 March 2016

Committee's Report (continued)

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.

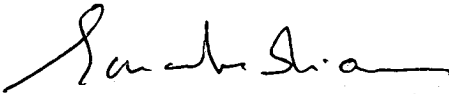
In preparing those financial statements the Committee members are required to:

- 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

17 November 2016

Self Directed Support Scotland

Financial Statements

For the year ended 31 March 2016

Independent Examiner's Report to the Directors of Self Directed Support Scotland

I report on the financial statements of the charitable company for the year ended 31 March 2016, which are set out on pages 9 and 10 and the related notes on pages 11 to 17.

This report is made solely to the charitable company's Directors, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charitable company's Directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Directors as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Directors and the examiner

The charitable company's Directors are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charitable company Directors consider that the audit requirement of Regulation 10(1) (a) – (c) of the Regulations does not apply. It is my responsibility to examine the financial statements 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 Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Directors 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 financial statements.

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 respect the requirements:
 - a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.

Michael Harkness

**Michael Harkness, FCCA
Scott-Moncrieff
Chartered Accountants
25 Bothwell Street
Glasgow
G2 6NL**

Dated: 17 November 2016

Self Directed Support Scotland

Financial Statements

For the year ended 31 March 2016

Statement of Financial Activities (including Income and Expenditure Account)

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2016 £	Total 2015 £
Income and endowments					
Charitable activities	3	273,253	-	273,253	409,203
Investment income		-	125	125	102
Other income		5,174	10,736	15,910	9,989
Total income and endowments		<u>278,427</u>	<u>10,861</u>	<u>289,288</u>	<u>419,294</u>
Expenditure					
Charitable activities	4	500,978	-	500,978	267,551
Total expenditure		<u>500,978</u>	<u>-</u>	<u>500,978</u>	<u>267,551</u>
Net (expenditure) / income		(222,551)	10,861	(211,690)	151,743
Funds brought forward		<u>263,480</u>	<u>4,330</u>	<u>267,810</u>	<u>116,067</u>
Funds carried forward		<u><u>40,929</u></u>	<u><u>15,191</u></u>	<u><u>56,120</u></u>	<u><u>267,810</u></u>

All income and expenditure is derived from continuing operations.

The notes on pages 11 to 17 form part of these financial statements

Self Directed Support Scotland

Financial Statements

For the year ended 31 March 2016

Balance Sheet As at 31 March 2016

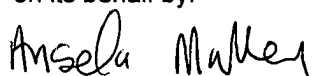
	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	8	660	880
Current assets			
Debtors	9	137	1,335
Cash at bank and in hand		56,816	281,752
		<u>56,953</u>	<u>283,087</u>
Creditors: Amounts falling due within one year	10	1,493	16,157
		<u>55,460</u>	<u>266,930</u>
Net current assets			
		<u>56,120</u>	<u>267,810</u>
Net assets			
		<u>56,120</u>	<u>267,810</u>
Funds			
Unrestricted Funds		15,191	4,330
Restricted funds	11	40,929	263,480
Total funds	11	<u>56,120</u>	<u>267,810</u>

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

For the year ended 31 March 2016, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the accounts, so far as applicable to the company.

These financial statements were authorised for issue by the Committee on 17 November 2016 and were signed on its behalf by:



Angela Mullen
Director

Company Number – SC371469

The notes on pages 11 to 17 form part of these financial statements

Self Directed Support Scotland

Financial Statements

For the year ended 31 March 2016

Notes to the Financial Statements

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise state in the relevant accounting policies.

Going concern

The charitable company's balance sheet at 31 March 2016 reflects a satisfactory cash and net assets position, and the charitable company is expected to receive sufficient levels of grant funding in the foreseeable future to cover resources expended. As a result, the directors have continued to apply the going concern basis in preparing the financial statements.

Income recognition

All income is included in the statement of financial activities when the charitable company is entitled to the income, the amount can be quantified and it is probable that the income will be received.

Income from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance.

Expenditure recognition

Expenditure is recognised as a legal or constructive obligation arises. Expenditure includes VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. With effect from 2014/15, all fixed assets purchased using grant funding are depreciated 100% in the year of acquisition. Depreciation on other assets is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Fittings and equipment	25% reducing balance
IT Equipment	33% Straight Line

Pensions

The charitable company operates a money purchase (defined contributions) pension scheme. Contributions payable to these schemes are charged to the income and expenditure account in the period to which they relate. These contributions are invested separately from the charitable company's assets.

Fund accounting

Unrestricted funds are available for use at the discretion of the Committee in furtherance of the general objectives of the charitable company.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the funding.

Self Directed Support Scotland**Financial Statements**

For the year ended 31 March 2016

Notes to the Financial Statements (continued)**2. Comparative Statement of Financial Activities**

	Restricted Funds £	Unrestricted Funds £	Total 2015 £
Income and endowments			
Charitable activities	409,203	-	409,203
Investment income	-	102	102
Other income	9,654	335	9,989
Total income and endowments	418,857	437	419,294
Expenditure			
Charitable activities	267,551	-	267,551
Total expenditure	267,551	-	267,551
Net movement in funds	151,306	437	151,743
Funds brought forward	112,174	3,893	116,067
Funds carried forward	263,480	4,330	267,810

3. Charitable activities income	Restricted funds £	Unrestricted funds £	2016 Total £	2015 Total £
Scottish Executive: Section 10 Scottish Government Capacity Building	105,000	-	105,000	100,700
Scottish ILF	43,553	-	43,553	80,000
Scottish Government Awareness Raising 2015	122,090	-	122,090	126,441
Training and IT Development	-	-	-	10,900
Scottish Government SDSS Commercial	-	-	-	91,162
	2,610	-	2,610	-
	273,253	-	273,253	409,203

Self Directed Support Scotland

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Notes to the Financial Statements (continued)

4. Charitable activities expenditure

	Restricted funds £	Unrestricted funds £	Total 2016 £	Total 2015 £
Depreciation	699	-	699	3,703
Equipment hire and maintenance	390	-	390	1,687
Bank charges and interest	-	-	-	30
Insurance	885	-	885	776
Meeting and catering costs	3,057	-	3,057	3,037
Postage	1,754	-	1,754	605
Property costs and room hire	21,788	-	21,788	17,188
Travel	9,985	-	9,985	11,183
Stationery and office	10,437	-	10,437	4,566
Telephone	1,106	-	1,106	200
Training	21,259	-	21,259	3,391
Consultancy & training costs	15,195	-	15,195	12,194
Professional fees	11,274	-	11,274	2,040
Publicity and promotion	56,364	-	56,364	15,314
Sundries	306	-	306	1,098
Recruitment	68,114	-	68,114	14,840
Wages administration	484	-	484	766
Wages and N.I	214,831	-	214,831	163,219
Website and I.T costs	60,780	-	60,780	9,606
Governance cost: Independent examination and accountancy	1,700	-	1,700	1,834
Governance cost: Committee travel	570	-	570	274
	<u>500,978</u>	<u>-</u>	<u>500,978</u>	<u>267,551</u>

5. Net (expenditure)/income for the year

This is stated after charging:

	2016 £	2015 £
Depreciation	699	3,703
Independent Examiner's remuneration	700	650

Self Directed Support Scotland

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Notes to the Financial Statements (continued)

6. Staff costs and numbers

	2016 £	2015 £
Staff costs were as follows:		
Salaries and wages	189,980	145,761
Social security costs	19,911	11,821
Employers pension contributions	5,000	5,637
	<u>214,831</u>	<u>163,219</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	6	6
ILF Scotland staff April to June	2	-
	<u>8</u>	<u>6</u>

SDSS Core staff compliment is 6. During the period April to June 2015, staffing numbers were higher as during this time SDSS employed staff that were transferred to a new entity ILF Scotland from July onwards. The inclusion of the ILF Scotland staff has increased the average staff number for the year to 8.

No member of the Committee received any remuneration during the period other than the reimbursement of travel expenses relating wholly, exclusively and necessarily to the charitable company's operations.

7. Taxation

As a charitable company, Self Directed Support Scotland is exempt from tax on income and gains falling within sections 478-489 of the Corporation Tax Act 2010. No tax charges have arisen in the charitable company.

8. Tangible fixed assets

	Fittings and Equipment £	IT Equipment £	Total £
Cost			
At 1 April 2015	3,065	2,936	6,001
Additions	479	-	479
At 31 March 2016	<u>3,544</u>	<u>2,936</u>	<u>6,480</u>
Accumulated depreciation			
At 1 April 2015	2,185	2,936	5,121
Charge for the year	699	-	699
At 31 March 2016	<u>2,884</u>	<u>2,936</u>	<u>5,820</u>
Net book value			
At 31 March 2016	<u>660</u>	<u>-</u>	<u>660</u>
At 31 March 2015	<u>880</u>	<u>-</u>	<u>880</u>

Self Directed Support Scotland

Financial Statements

For the year ended 31 March 2016

Notes to the Financial Statements (continued)

9. Debtors		2016	2015
		£	£
	Prepayments	137	1,335
		<u> </u>	<u> </u>
10. Creditors: amount falling due within one year		2016	2015
		£	£
	Accrued charges	1,493	2,468
	Deferred income	-	13,689
		<u> </u>	<u> </u>
		<u>1,493</u>	<u>16,157</u>

11. Analysis of restricted fund movements

	At 31 March 2015 £	Income and Endowments £	Expenditure £	At 31 March 2016 £
Core	36,896	110,174	(133,045)	14,025
Scottish Government Information Events	7,806	-	-	7,806
Scottish Government Support Organisation Funding	66,211	43,553	(92,957)	16,807
Scottish Government SDS Mapping Exercise	12,681	-	(10,390)	2,291
Scottish ILF	133,648	122,090	(255,738)	-
Scottish Government Auto Enrolment	-	2,610	(2,610)	-
SDSS Awareness Raising 2015	6,238	-	(6,238)	-
	<u>263,480</u>	<u>278,427</u>	<u>(500,978)</u>	<u>40,929</u>

Self Directed Support Scotland

Financial Statements

For the year ended 31 March 2016

Notes to the Financial Statements (continued)

11. Analysis of restricted fund movements (continued)

Name of Fund	Description nature and purpose of
Core	To support the core operations of the charitable company.
Scottish Government Information Events	To provide free training on Self Directed Support to Local Authorities, Health Boards and Advocacy group.
Scottish Government Support Organisation Funding	To build capacity of SDS 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.
Scottish ILF	To enable SDSS to employ staff and undertake the necessary activities to support the seamless transition of all current Scottish users of the UK Independent Living Fund to a new Scottish fund on 1 July 2015.
SDSS Awareness Raising 2015	To carry out work raising awareness of SDS as part of SDS Awareness Week 2015.

12. Analysis of net assets between funds

	Restricted Funds £	Unrestricted funds £	Total £
Tangible fixed assets	660	-	660
Current assets	41,762	15,191	56,953
Current liabilities	(1,493)	-	(1,493)
At 31 March 2016	<u>40,929</u>	<u>15,191</u>	<u>56,120</u>

13. Pension Commitments

The charitable company operates defined contribution schemes for some of its employees. The assets of these schemes are held separately from those of the charitable company. The amount outstanding at the end of the year was £nil (2015: £675).

14. Operating lease commitments

	2016 £	2015 £
Operating leases which expire:		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	7,154	-
At 31 March 2016	<u>7,154</u>	<u>-</u>

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Notes to the Financial Statements (continued)

15. Transition to SORP FRSSE 2015

These financial statements for the year ended 31 March 2016 are the charity's first financial statements that comply with SORP FRSSE 2015. The charity's date of transition to SORP FRSSE 2015 is 1 April 2014. The charity's last financial statements prepared in accordance with previous UK GAAP were for the year ended 31 March 2015.

The transition to SORP FRSSE 2015 has resulted in some changes in the charity's accounting policies compared to those used when applying previous UK GAAP.

No restatements were required.