



Report and Financial Statements For the Year Ended 31 March 2017

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 2017

Contents

Legal and Administrative Information	3
Committee's Report	4
What is Self Directed Support?	4
Objectives and Activities	5
Self Directed Support Scotland (SDSS) services	5
Review of Achievements and Performance	6
Financial review	12
Structure, governance and management	14
Statement of Committee Members' Responsibilities	17
Independent Examiner's Report	18
Statement of Financial Activities	20
Balance Sheet as at 31 March 2017	22
Notes to the Financial Statements	24

Legal and Administrative Information For the Year Ended 31 March 2017

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 M McPeak (resigned 9 September 2016)
Treasurer	A Mullen M E Philip I D Fricker 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

Committee's Report

For the Year Ended 31 March 2017

Committee's Report

The Committee presents its report and financial statements for the period ended 31 March 2017.

What is Self Directed Support?

Self Directed Support (SDS) in Scotland is part of the mainstream of social care delivery, targeted at empowering people. 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 2017

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 Services

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 2017

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 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.

"We value the availability of expert SDS knowledge and the backing when faced with SDS issues that at times may seem insurmountable."

PAMIS

SDSS's membership covers every local authority area through 34 member organisations, and this year we welcomed our newest member, Edinburgh-based Equal Futures.

Self Directed Support Scotland's strategic aims for 2016/17 were to focus on all six charitable objectives as stated above and in addition and more specifically, during 2016/17 SDSS had two main funded areas of focus.

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:

Committee's Report

For the Year Ended 31 March 2017

- 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 our tailored communications training sessions, of which one attendee said,

"It helped me look at focussing our message to reach local politicians or people who may identify the events/stories/comments with actual funding and delivery – a useful tactic and we will look to put some information together in this way."

- 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.

Members Community Contacts, Self Directed Support Forum East Renfrewshire and ENeRGI agreed this outcome was met through facilitating Information Sessions in local areas, such as Fife, and through supporting local forum development, in Argyll and Bute. A number of members also reported that they found our SDS User Experience Survey a useful tool in meeting this outcome, including in areas beyond where the survey was carried out.

To work on these Outcomes, SDSS employed the SDS & Personalisation Coordinator.

B. Capacity Building Project funding 2015-2018

This funding has the following Outcomes:

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 2017

- 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.

Members told us we best met these two outcomes through local Information Sessions and training on SDS and related issues, and those who found this work particularly helpful included Community Contacts, Deaf Action, ENeRGI, Equal Futures and Hayfield Support Services. Members also found our work in local forum development helped in meeting these outcomes.

'I feel I am better equipped to support my families when going through assessment and how SDS works, and now have people I can contact if we have questions.'

Training Attendee

- 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, including Dundee Carers Centre, PAMIS and SDS Forum ER, told us that this outcome was best met through our regular e-bulletin, along with training and Information Sessions, including those at our AGM.

To work on these Outcomes, SDSS employed the Capacity Building & Resource Coordinator.

Outreach

SDSS attended and presented, exhibited or facilitated at more than 15 events in the period to March 31, 2017, reaching over 600 people on the subject of SDS good practice and the work of SDS Disabled Peoples Organisations.

Committee's Report

For the Year Ended 31 March 2017

"SDS Scotland kept my organisation informed with relevant information, helped my organisation sharing good practice and innovative ideas with other DPOs, helped my organisation disseminate good practice to Scottish Government and Local Authorities"

Lothian Centre for Inclusive Living

SDSS continued to develop and deliver training for our members, including a tailored training to member organisations based on their unique value and how to promote this to local authorities. The training was developed following feedback from members that this was something they needed support with and was attended by 29 individuals from a wide range of members. Members told us that these sessions supported them to be better able to communicate the effectiveness and value of their role as Independent Support organisations, that they were left better able to influence others using different communication media and that they were more confident in identifying and reaching their target audience.

As part of our work to promote the value of SDS DPOs, SDSS developed two case studies, in video format, with subtitles and British Sign Language, on the role of SDS DPOs. Each of these case studies was developed in conjunction with all relevant stakeholders, including service users, carers, and colleagues from local Social Work departments and the SDS DPOs themselves.

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. For example, SDSS hosted an event for members and stakeholders; 'SDS: The Reality', focussing on SDS implementation in the East of Scotland (Fife, Perth and Kinross, Dundee, and Angus). This was a chance for members to work together on the issues they

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

Committee's Report

For the Year Ended 31 March 2017

were facing and how to take forward plans to address them. SDSS worked closely with members and stakeholders to support good SDS practice in a number of other areas, particularly Dumfries and Galloway, the City of Edinburgh, Highland and Perth.

SDSS sent out a regular Members' e-bulletin to approximately 100 people, including representatives of all our member organisations. We also sent out a quarterly newsletter to 345 individuals and organisations interested in SDS and our organisation. We continued to maintain and update our website, as well as our searchable database of SDS information and support organisations:

www.sdsinfo.org.uk

Influencing Policy and Practice

Throughout the period, our approach has been to remain up to date on, and actively contribute to, key areas of SDS National Strategy plans, linking with Scottish Government and other key stakeholders, for example by regularly attending the SDS 'National Team' meetings and contributing to the development and distribution of the new SDS Implementation Plan. We have also taken part in a number of other national meetings and ongoing sessions, for example the SSSC 'Adventures in Systems', to support thinking on and around SDS implementation and best practice.

Through our Communications Officer post, we played an active role in planning for 'What Matters to You Day', to ensure that social care, and SDS specifically, as well as SDSS members, were highlighted through this unique communications opportunity, for example, supporting one of our members to contribute a blog on the role and value of SDS DPOs to the What Matters To You website.

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.

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 2017

'the support [the SDSS Membership Development Executive] has given to our forum has been essential in helping it move forward ... to an action focused group of like-minded people.'

SDSS Member

SDSS created a number of networking opportunities for members, as well as our AGM and conference, held in November 2016, where members came together to discuss common issues and learn more about good SDS practice. Members tell us how much they value these networking opportunities to support them in sharing good practice and innovative ideas.

In addition to the two main funding streams, SDSS was supported by SCVO to employ a Research Assistant Intern, to investigate and report on user experiences of SDS in the local authority areas. SDSS published the final report from this project in autumn 2016 and this is available on our website:

<http://www.sdsscotland.org.uk/wp-content/uploads/2016/09/FINAL-SDS-User-Experience-Survey.pdf>

This was a key achievement for the organisation and something we hope to build on for the future and we extend our thanks to Lucy Ramasawmy and the SCVO.

SDSS were incredibly saddened to lose one of our Trustees, Maureen McPeak, who passed away in September 2016. Her contribution to the organisation and the wider work of the Independent Living Movement was tremendous and she is greatly missed.

Committee's Report

For the Year Ended 31 March 2017

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. At the time of writing the Management Committee have completed organisational strategy work which will inform our 2018-21 Fundraising Strategy which will include funding diversification

Financial Stability

During the year, Self Directed Support Scotland reported a net gain of £16,378 on total income of £183,423. We have had no unexpected or unmanageable costs in the year and expect by undertaking financial risk assessment and organizational strategy review early for the period 2018-21, to be reasonably prepared with low exposure to financial instabilities for the years ahead. Unrestricted funds reported a surplus for the year of £8,861.

Restricted Funds

We would like to thank Inspiring Scotland and in particular Ashley Drennan for continued support sourced from the Scottish Governments Support in the Right Direction Funding (£75,467) and we can report that this funding is secure until March 2018.

For our Core funding, SDS Scotland is indebted to ongoing Scottish Government Section 10 Adult Care in the Community funding (£106,404) for national organisations developing social care services and promoting social welfare in Scotland. Special thanks to the Scottish Government SDS policy team, now the Self Directed Support and Care Inspectorate Sponsorship team: Lorna Ascroft, Karen Geekie, Carlyn Miller and wishing Sarah Stuart well in her new role.

With close communication with the policy team, ongoing funding through partnership with Scottish Government is expected with recognition that key parts of the National Self Directed Support implementation strategy for 2016-18 are still to be completed or embedded.

Committee's Report

For the Year Ended 31 March 2017

Restricted fund balance at March 31, 2017 (£48,443), some in part derived from staff costs surplus, have been purposed for communications work with regard to the implementation strategy agenda including a national event in early 2018, new video case studies and FAQs in conjunction with a review of the website which will be reaching the end of its serviceable life in 2018.

It was also agreed with the Scottish Government to move a long standing surplus (£7,806) from a 2009 project into general funds having determined it could not be spent specifically for its original purpose. The Management Committee will designate these to support future communications work that meets the original thinking.

Unrestricted Funds

Unrestricted funding received during the year (£1,552) consisted of bank interest (£44), a surplus achieved on reduced travel costs (£1,507) leaving an unrestricted fund (£24,052) available for use at the discretion of the Committee in furtherance of the general objectives of the charitable company. A proportion of this (£7,806) will be designated to SDS communications work, the remainder will be a working reserve.

Balance Sheet

Funds stand at £72,496 an increase of £16,376 to meet project spends expected by March 2018.

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 accrue unrestricted reserves equivalent to three months' running costs, the Committee deems our reserves adequate for legal responsibilities having costed redundancy and windup (£19,842) for existing projects and ensured this is within the budget

Committee's Report

For the Year Ended 31 March 2017

scope of the project funds while additionally holding an unrestricted reserve of £16,246 for contingency.

While generating unrestricted funding is a challenge for a DPO membership organisation, particularly in the current economic climate, the 2018-21 funding strategy will include a level of income generation which our newly appointed Operations Manager is experienced in identifying and delivering.

Banks

All reserves and funds in general are maintained in existing bank deposit accounts to ensure accessibility. Dual authority is required on all transactions.

Structure, governance and management

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.

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

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 2017

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 16 Full member organisations, five of which were represented on the Committee, as well as 18 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 seven staff members; a Manager (plus maternity cover), who was line managed by the Chair, a Personalisation & SDS Coordinator, a Capacity Building & Resource Coordinator, a Communications Officer, one Research Intern and, towards the end of the period, an Operations Manager who were all line managed by the Manager.

One staff member had maternity leave during this period, and temporary cover was arranged for this. In June, the Personalisation & SDS Coordinator left the organisation and this prompted a review of the staffing structure and the introduction of the Operations Manager role.

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.

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 2017

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 are acting as custodian trustees.

Statement of Committee Members' Responsibilities For the Year Ended 31 March 2017

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.

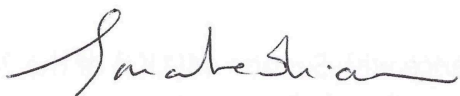
In preparing those financial statements the Committee members are required to:

- ⦿ 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

28 September 2017

Independent Examiner's Report For the Year Ended 31 March 2017

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2017 that are set out on pages 24 to 35.

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 2017

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 a stylized 'G' with a flourish.

Alan Greig

A G Greig

Chartered Accountants & Registered Auditors

1 Millar Grove

Hamilton

ML3 9BF

28 September 2017

Statement of Financial Activities

For the Year Ended 31 March 2017

Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income from:					
Donations and legacies		-	-	-	-
Charitable activities	2	-	181,871	181,871	273,253
Other trading activities		-	-	-	-
Investments	3	44	-	44	125
Other income	4	1,507	-	1,507	15,910
Total income		1,552	181,871	183,423	289,288
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	-	166,549	166,549	500,978
Other expenditure		496	-	496	-
Total expenditure		496	166,549	167,045	500,978
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure)		1,055	15,322	16,378	(211,690)
Transfers between funds		7,806	(7,806)	-	-

Charity number: SC039587 | Company number: SC371469

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

Statement of Financial Activities

For the Year Ended 31 March 2017

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 8,861 7,516 16,378 (211,690)Funds brought
forward

15,191 40,927 56,118 267,810

Funds carried forward24,052 48,433 72,496 56,120

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 24 to 35 form part of these financial statements.

Balance Sheet as at 31 March 2017

For the Year Ended 31 March 2017

Balance Sheet as at 31 March 2017

	Notes	Total 2017 £	Total 2016 £
Fixed assets:			
Tangible assets	10	920	660
		920	660
Current assets:			
Debtors	11	314	137
Cash at bank and in hand		76,988	56,816
		77,303	56,953
Liabilities:			
Creditors falling due within one year	12	5,727	1,493
		71,576	55,460
Net current assets		71,576	55,460
Total net assets		72,496	56,120
The funds of the charity:			
Unrestricted funds	13	24,052	15,191
Restricted funds	14	48,443	40,929
Total charity funds		72,496	56,120

For the year ended 31 March 2017 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.

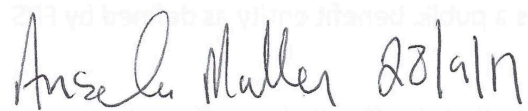
Balance Sheet as at 31 March 2017 For the Year Ended 31 March 2017

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 24 to 35 form part of these accounts.

Approved by the committee on 28 September 2017 and signed on their behalf by:

A handwritten signature in black ink that reads "Angela Mullen" followed by the date "28/9/17". The signature is written in a cursive style.

Angela Mullen (Director)

Notes to the Financial Statements For the Year Ended 31 March 2017

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).

These are the first financial statements which have been prepared under FRS 102 and there have been no changes to comparative amounts for the year ended 31 March 2016 as a result of this adoption.

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.

Notes to the Financial Statements For the Year Ended 31 March 2017

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 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 2017

2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Core	-	106,404	106,404	105,000
Scottish Government Support In the Right Direction	-	75,467	75,467	43,553
Scottish Government SDS Mapping Exercise	-	-	-	-
Scottish ILF	-	-	-	122,090
Scottish Government Auto Enrolment	-	-	-	2,610
SDSS Awareness Raising 2015	-	-	-	-
	<u>-</u>	<u>181,871</u>	<u>181,871</u>	<u>273,253</u>

Notes to the Financial Statements
For the Year Ended 31 March 2017

3. Investment Income

	2017	2016
	£	£
Interest received	44	125
	<u>44</u>	<u>125</u>

4. Other Income

	2017	2016
	£	£
Other income	1,507	-
	<u>1,507</u>	<u>-</u>

Other income comprises of funding for reimbursed travel, training and office costs.

Notes to the Financial Statements

For the Year Ended 31 March 2017

5. Expenditure on Charitable Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Depreciation		-	374	374	699
Equipment hire and maintenance		-	52	52	390
Bank charges and interest		-	-	-	-
Insurance		-	825	825	885
Meeting and catering costs		-	1,891	1,891	3,057
Postage		-	1,960	1,960	1,754
Property costs and room hire		-	11,569	11,569	21,788
Travel		-	5,513	5,513	9,985
Stationery and office		-	3,938	3,938	10,437
Telephone		-	940	940	1,106
Training		-	876	876	21,259
Consultancy		-	-	-	15,195
Professional fees		-	2,082	2,082	11,274
Publicity and promotion		-	9,516	9,516	56,364
Sundries		-	-	-	306
Recruitment		-	787	787	68,114
Wages and social security		-	112,006	112,006	215,315
Website and IT costs		-	9,059	9,059	60,780
Governance costs	6	-	5,160	5,160	2,270
			166,549	166,549	500,978

Notes to the Financial Statements

For the Year Ended 31 March 2017

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Accountancy fees	-	5,160	5,160	1,700
Committee travel costs	-	-	-	570
	<u>-</u>	<u>5,160</u>	<u>5,160</u>	<u>2,270</u>

7. Net Income / (Expenditure) for the Year

	2017 £	2016 £
This is stated after charging:		
Depreciation	374	699
Accountancy	<u>5,160</u>	<u>700</u>
	<u><u>5,534</u></u>	<u><u>1,399</u></u>

Notes to the Financial Statements

For the Year Ended 31 March 2017

8. Staff Costs and Numbers

	2017	2016
	£	£

Staff costs were as follows:

Salaries and wages	103,312	189,980
Social security costs	6,441	19,911
Employer pension contributions	4,227	5,000
	<u>113,980</u>	<u>214,891</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	4	6
ILF Scotland staff	-	2
	<u>4</u>	<u>8</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 £63,206.

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 2017

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 2016	3,544	2,936	6,480
Additions	-	634	634
Disposals	-	-	-
At 31 March 2017	3,544	3,570	7,114
Depreciation			
At 1 April 2016	2,884	2,936	5,820
Charge for the year	165	209	374
Eliminated on disposals	-	-	-
At 31 March 2017	3,049	3,145	6,194
Net book value			
At 31 March 2017	495	425	920
At 31 March 2016	660	-	660

Notes to the Financial Statements
For the Year Ended 31 March 2017

11. Debtors

	2017	2016
	£	£
Prepayments	314	137
	<u>314</u>	<u>137</u>

12. Creditors Falling Due Within One Year

	2017	2016
	£	£
Trade creditors	4,653	-
Accruals	910	1,493
Other creditors	164	-
	<u>5,727</u>	<u>1,493</u>

Notes to the Financial Statements

For the Year Ended 31 March 2017

13. Analysis of Charitable Funds

Analysis of movements in unrestricted funds

	As at 31 March 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	15,191	1,552	(496)	7,806	24,052
	<u>15,191</u>	<u>1,552</u>	<u>(496)</u>	<u>7,806</u>	<u>24,052</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 2017

Analysis of movements in restricted funds

	As at 31 March 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
Core	14,024	106,404	(79,570)	-	40,858
Scottish Government Information and Events	7,806	-	-	(7,806)	-
Scottish Government Support In the Right Direction	16,806	75,467	(85,369)	-	6,904
Scottish Government SDS Mapping Exercise	2,291	-	(1,609)	-	682
	<u>40,927</u>	<u>181,871</u>	<u>(166,549)</u>	<u>(7,806)</u>	<u>48,443</u>

Name of fund	Description, nature and purposes of fund
Core	To support the core operations of the charity.
Scottish Government Information and Events	To publicise a draft Self Directed Support Strategy.
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.

14. Analysis of Net Assets Between Funds

Charity number: SC039587 | Company number: SC371469

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Notes to the Financial Statements

For the Year Ended 31 March 2017

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	920	920
Current assets	24,052	53,250	77,303
Current liabilities	-	(5,727)	(5,727)
As at 31 March 2017	<u>24,052</u>	<u>48,443</u>	<u>72,496</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 £164 (2016 - £NIL).

16. Transition to FRS 102

These financial statements for the year ended 31 March 2017 are the first financial statements that comply with FRS 102 and the Charities SORP FRS 102. The date of transition is 1 April 2015. There have been no changes to comparative amounts or accounting policies for the year ended 31 March 2016 as a result of this adoption.