

# Report and Financial Statements

For the Year Ended 31 March 2019



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



## Report and Financial Statements For the Year Ended 31 March 2019

Charity number: SC039587

Company number: SC371469

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

[www.sdscotland.org.uk](http://www.sdscotland.org.uk)

## Contents

For the Year Ended 31 March 2019

### 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	15
Structure, governance and management	18
Statement of Committee Members' Responsibilities	20
Independent Examiner's Report	21
Statement of Financial Activities	23
Balance Sheet as at 31 March 2019	25
Notes to the Financial Statements	27

## Legal and Administrative Information

For the Year Ended 31 March 2019

### 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

## Committee's Report

For the Year Ended 31 March 2019

### Committee's Report

The Committee presents its report and financial statements for the period ended 31 March 2019.

### 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*<sup>1</sup> into practice and enables people to be active citizens in their communities.

Like *the social model of disability*<sup>2</sup>, 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.

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<sup>1</sup> **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.

<sup>2</sup> **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 2019

### 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 2019

### Review of Achievements and Performance

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.

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*“Supported SDS across Scotland and provided a valuable platform for information, shared learning and partnership working”*

*(Advocacy Orkney)*

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In 2018/19 SDSS's membership covered every local authority area through our member organisations, working with over 19,312 people across Scotland. In the year we welcomed a number of new members, including SDS IDEAS, VOCAL, and Advocacy Western Isles. At the time of writing, we have welcomed an additional 19 organisations since April 1, 2018, taking our membership total up to 47. In undertaking membership renewals this year, we continued to collect demographic information on the service users they work with and 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.

### **Outcomes**

SDSS's strategic aims for 2018/19 were to focus on all six charitable objectives as stated above and in addition and more specifically, during 2018/19 SDSS had core funding from the Scottish Government SDS Policy Team to work on the following Outcomes:

## Committee's Report

For the Year Ended 31 March 2019

1. Local SDS independent support organisations are better able to influence change positively

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*"We have found SDSS very responsive, helpful and supportive. They gave us very very good support in completing a Participation Request to the LA."*

*(Scottish Borders SDS Forum)*

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Our tailored work supporting members to influence where needed was key to meeting this outcome. Over the membership year 2018 - 19 key activities have included:

- Support to a local member to successfully challenge proposed local changes to care charging
- Support to a local member as part of a consultation on introducing care charges
- Support to a local member to meet with senior local authority and NHS staff to discuss SDS development
- Support to a local member around the proposed introduction of a payment card in their area

Our highest profile event *SDS National Voice 2019* was seen as the most important way this outcome was met, with 16 members stating this meant they were better able to influence change positively locally. Now an annual occurrence, this national event is designed for people involved in SDS at all levels who want to influence the delivery of health and social care. Almost 130 delegates attended, with people coming from every local authority area across Scotland:

- 42 Third Sector



## Committee's Report

For the Year Ended 31 March 2019

- 52 Independent Support Organisations
- 14 LA/NHS/HSCP SDS Team
- 8 Public Sector other
- 11 Individuals

83% of people who completed the post event survey told us that SDS National Voice met their needs a lot or a great deal. A full report of the event is available [here](#).

In 2018, SDSS embarked on a new partnership with the ALLIANCE to design and deliver an approach to researching service users' experiences of SDS throughout Scotland.

Whilst the project has not yet reported, a number of members and their members have been involved in the design and promotion of the project, including through:

- taking part in the Project Advisory Group
- volunteering as Peer Researchers
- identifying and support potential research participants
- promoting the online survey
- encouraging local authorities to get involved in the research

Feedback shows that members feel strongly that this new project makes them feel supported and is helping them in developing more and better services for their members, summed up by this comment:

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*“Evaluation and personal stories about people’s experiences of SDS to listen and learn from them. Hopefully making the process better for the future”*

*(Take Ctrl South Lanarkshire)*

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## Committee's Report

For the Year Ended 31 March 2019

2. Local and national decision makers better understand and actively value independent support to embed SDS and Independent Living

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*“SDSS has increased our knowledge and kept us up to date with matters in the SDS field. We particularly like the proactive approach that the organisation takes”*

*(ENeRGI)*

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SDSS members felt our offer of organisational support specifically tailored to the needs of individual members was particularly important in meeting this outcome by:

- Responding to specific requests that members have for support around a range of issues regarding SDS implementation
- Support to develop an organisation's practice and processes (e.g providing organisations with written materials or providing presentations to raise awareness of their local environment.)
- Providing relevant networking opportunities for members (e.g putting members in touch with individuals and/or organisations in their area)
- Helping organisations to identify and access sources of funding and other organisational support (e.g providing specific workshops and training, co-production of events, SDSS funding small projects.)

In the last year, tailored organisational support has included:

- Support to members to apply for funding, including SiRD 2021
- Support to members to print localised versions of the 'Your Support Your Choice' Booklet (produced by Dundee Carers Centre)
- Bringing various stakeholders together to discuss SDS implementation in more than one Local Authority area
- Dealing with a high volume of enquiries for information, advice and support for individuals who have come into contact with local members

## Committee's Report

For the Year Ended 31 March 2019

- Assisting a range of members to understand the application of national SDS legislation

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*“Provided vital support to the continued development of our SDS roles within the organisation.”*

*(VOCAL)*

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SDSS Annual General Meeting, which is part of governance and includes electing trustees to the board as well as being a networking opportunity for members to showcase good SDS practice and influence decision makers, was also seen as essential in meeting this outcome.

The theme of the 2018 AGM was 'Getting out of the Woods', to support members in identifying ways forward to ensure the vision of SDS becomes a reality. 49 delegates attended on the day, from a wide range of member organisations and feedback from delegates can be found [here](#).

Member feedback also told us that our ongoing training programme supported us in meeting this outcome. SDSS commissions training sessions based on areas of key development as identified by our members, as well as delivering some training sessions ourselves.

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*“Maintained contact and available to answer questions. Particularly benefitted from the MECOPP training”*

*(Grampian Opportunities)*

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In the 2018-19 SDSS membership year we commissioned and delivered the following training:

- Disability Equality Training
- MECOPP Legal Rights training

## Committee's Report

For the Year Ended 31 March 2019

- Participation Requests training
- SDS Awareness training

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*"They have offered excellent training opportunities."*

*(Your Options Understood)*

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SDSS has continued to support members to have an input in National SDS strategy and other relevant policy areas. During the 2018-19 SDSS membership year this has included:

- Hosting consultations on the PVG scheme and responding to the national consultation
- Supporting in the setup of, and members engagement with, the SDS Collective
- Hosting consultations on proposals around Adult Social Care Reform
- Keeping members up to date with national developments (e.g. SiRD2021 funding)
- Representing members in national forums such as the Scottish Independent Living Coalition

3. Independent support services are sustained to deliver higher quality information and support and are recognised as doing so (by users and funders)

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*"I am not able to attend all the workshops, etc therefore having the news bulletin emailed to update on events, legislation, etc has been very useful"*

*(MND Scotland)*

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After our work through events and training, SDSS members told us that our regular e-bulletins were most important in achieving this outcome. Bulletins are used to inform and update SDSS members on any developments relevant to SDS

## Committee's Report

For the Year Ended 31 March 2019

and social care to support our members to develop their services and their delivery locally. Member e-bulletins include information on training, events and resources that have relevance to members' work. This includes information on upcoming funding streams, opportunities to network and key policy and legislation changes.

During this membership year SDSS issued over 25 e-bulletins curated exclusively for members as well as sending out a quarterly newsletter to individuals and organisations interested in SDS and our membership's activity, growing our subscribers in the year from 393 to 436 with 2,416 opens.

Members also felt strongly that they were supported to develop more and better services through our support through tailored organisational support, e-bulletins and through development of our new website. During the membership year 2018 - 2019, SDSS redeveloped our website to ensure it is fit for purpose for our members and other users.

The website development included:

- launch of a new guided searchable database of local independent support organisations with better signposting to member organisations with over 1,000 searches and 480 referred to member organisations via the "Find help" guide since its launch, along with capturing invaluable demographic data;
- launch of a new suite of SDS FAQ videos which members are also able to use on their websites with the most popular videos being:
  - How does SDS work? (92 views)
  - Can carers now get SDS? (89 views)
  - What does SDS mean for individuals? (77 views)

You can view our new website here: [www.sdsscotland.org.uk](http://www.sdsscotland.org.uk)

## Committee's Report

For the Year Ended 31 March 2019

4. More people feel empowered and supported to develop local independent support

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*“Continued to build a strong network of organisations involved in SDS across Scotland and given the opportunity for networking, information sharing and learning”*

*(Lothian Centre for Inclusive Living)*

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SDSS support the development of local networks, to bring a range of stakeholders together as a means of mutual support. This can involve connecting people with sources of relevant support and resources, assistance in the development of organisational structure, assistance to access funding and relevant training.

In the SDSS membership year 2018 - 19 this has involved:

- Bringing together a range of stakeholders in The Highlands with an interest in the implementation of SDS locally to address specific issues, the Highland SDS Stakeholder group
- Supporting local forums in Argyll & Bute and Scottish Borders
- Supporting the ongoing development of the Self-directed Support Network South Lanarkshire

## Committee's Report

For the Year Ended 31 March 2019

SDSS handled 83 phone and email enquiries from the general public on a range of themes, signposting to local members where possible and resolving them directly ourselves where not:

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*'I spoke to the organisation whose information you gave me. Your information and signposting was spot on, you were very helpful and I have recommended direct payments to a friend as well.'*

*(Enquirer)*

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In general our members reported that all our work made them feel supported, telling us:

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*"We have felt incredibly supported by Mark in particular, but also other staff through the National Voice conference etc. In our first few months in post we were fortunate to participate in SDS Awareness training and Participation Requests training"*

*(SDS IDEAS)*

*"We have benefitted from the support from the SDSS team this year; they provide a listening ear when support organisations are faced with challenges. They are supportive in the information they give and the friendly way in which guidance is offered"*

*(SDS Forth Valley)*

## Committee's Report

For the Year Ended 31 March 2019

*"We feel we can ask for help at any time on any issue of concern"*

*(Scottish Borders SDS Forum)*

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### Financial review

#### ***Fundraising Strategy***

The focus in this period was the Scottish Government partnership with funding devolved from previous Section 10 work and combining our core membership operation and the developing research project My Support My Choice. The launch of My Support My Choice surveys nationally occupied a most of the organisations' capacity and fundraising for the Quality Standards project was deferred for the year but still forms the next key fundraising priority for the SDSS. In the year ahead, we recognise that our Research, proposed Quality Standard project and potentially core operation will need broader funding support than Scottish Government can provide, but we are grateful for flexibility from the SG SDS policy team to apply funding to our priorities.

#### ***Financial Stability***

We have had no unexpected or unmanageable costs in the year and have updated our financial risk assessment and organisational 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 running until 2021, exponential growth in membership and bolstered unrestricted reserves, leaves us with low exposure to financial instabilities for the year ahead. Further, we have mobilised our fundraising strategy to diversify funding around new projects to be introduced in 2019-20.

At the time of writing, the Management Committee has agreed to shift the staff contract year to the end of June to cover potential delays around final confirmation of Scottish Government (or any other) funding. Particularly with



## Committee's Report

For the Year Ended 31 March 2019

uncertainty around Brexit in mind, final ministerial sign off for funding by Scottish Government is often late in the financial year and this move is to prevent unnecessary HR processes.

### ***Restricted Funds***

At March 31, 2019, SDSS had spent to plan all SG Policy Unit funding, including disposing of all funds brought forward (£34,249) and income in the year (£185,394) in line with budget expectations. Residual SG Mapping Exercise funds brought forward (£681) were similarly entirely spent. The launch of the new website in December enabled near disposal of remaining Support in the Right Direction FAQ money (£4,694) with the implementation of new video guidance, leaving (£1,095) earmarked for updates in the year. We were able to spend a small proportion (£1,726) only of the remaining SiRD Capacity Building money (£6,257) with the bulk of the fund designated to provide Social Return on Investment training for members for which our membership lacked capacity to prioritise. This left a total restricted reserve carried forward into 2019-20 of £5,560 which has been designated to member case study video production showcasing membership best practice and a supported membership forum for sharing knowledge and digitally extending our member's capacity.

### ***Unrestricted Funds***

Unrestricted income received during the year (£11,308) consisted of agreed management fees (£3,162), research fees (£4,726), HMRC employers' allowance (£3,000), training income (£384) and bank interest (£36). On behalf of our membership a contribution was made to the Cheshire Centre for Independent Living (£3,000) to support their payroll VAT appeal to HMRC in the wider interest of charitable payroll services. This left our unrestricted fund at the target of 3 month's operating expenses (£57,031) available for use at the

## Committee's Report

For the Year Ended 31 March 2019

discretion of the Committee in furtherance of the general objectives of the charitable company and legal responsibilities.

### ***Balance Sheet***

Total funds at March 31, 2019 were £62,591. £5,560 of these is expected to be spent to meet agreed project outcomes by March 2020.

### ***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.

It is the policy of the Committee that SDSS aim to maintain unrestricted reserves equivalent to three months' running costs, the Committee is pleased to report that the current reserve (£57,031) meets this target and is more than adequate for legal responsibilities such as redundancy and windup for existing and planned projects.

In meeting the challenge faced by a DPO membership organisation like ours for 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 strategy has been successful and 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 previous year and the financial risk assessment, a second bank service was needed to ensure all funds were protected by the Financial Services Compensation Scheme and an additional account with Barclays was opened and holds an amount in order of our current unrestricted reserve (£50,000), leaving working capital within the FSCS limit for protection with the

## Committee's Report

For the Year Ended 31 March 2019

Co-operative Bank accounts. Dual authority is required on all transactions with both bank services.

### 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 2019

### *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 2019

### 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

24 September 2019

## Independent Examiner's Report

For the Year Ended 31 March 2019

### Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2019 that are set out on pages 23 to 39.

#### *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 Report

For the Year Ended 31 March 2019

### *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

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.



Alan Greig

A G Greig

Chartered Accountants & Registered Auditors

1 Millar Grove

Hamilton

ML3 9BF

25 September 2019

## Statement of Financial Activities

For the Year Ended 31 March 2019

## Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Income from:</b>					
Donations and legacies		-	-	-	-
Charitable activities	2	4,980	185,394	190,374	193,982
Other trading activities		-	-	-	-
Investments	3	36	-	36	34
Other income	4	6,292	-	6,292	23,187
<b>Total income</b>		<b>11,308</b>	<b>185,394</b>	<b>196,702</b>	<b>217,202</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	5	3,000	225,715	228,715	195,094
Other expenditure		-	-	-	-
<b>Total expenditure</b>		<b>3,000</b>	<b>225,715</b>	<b>228,715</b>	<b>195,094</b>
Net gains / (losses) on investments		-	-	-	-
<b>Net income / (expenditure)</b>		<b>8,308</b>	<b>(40,321)</b>	<b>(32,013)</b>	<b>22,108</b>
Transfers between funds		-	-	-	-



## Statement of Financial Activities

For the Year Ended 31 March 2019

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

8,308

(40,321)

(32,013)

22,108

Funds brought  
forward

48,723

45,881

94,604

72,496

Funds carried forward

57,031

5,560

62,591

94,604

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 27 to 39 form part of these financial statements.

## Balance Sheet as at 31 March 2019

For the Year Ended 31 March 2019

## Balance Sheet as at 31 March 2019

	Notes	Total 2019 £	Total 2018 £
<b>Fixed assets:</b>			
Tangible assets	10	247	584
		<u>247</u>	<u>584</u>
<b>Current assets:</b>			
Debtors	11	4,071	1,152
Cash at bank and in hand		83,446	109,087
		<u>87,517</u>	<u>110,239</u>
<b>Liabilities:</b>			
Creditors falling due within one year	12	25,173	16,219
<b>Net current assets</b>		<u>62,344</u>	<u>94,020</u>
<b>Total net assets</b>		<u>62,591</u>	<u>94,604</u>
<b>The funds of the charity:</b>			
Unrestricted funds	13	57,031	48,723
Restricted funds	14	5,560	45,881
<b>Total charity funds</b>		<u>62,591</u>	<u>94,604</u>

For the year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have

## Balance Sheet as at 31 March 2019

For the Year Ended 31 March 2019

not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 27 to 39 form part of these accounts.

Approved by the committee on 24 September 2019 and signed on their behalf by:



Angela Mullen (Treasurer)

24 September 2019

## Notes to the Financial Statements

For the Year Ended 31 March 2019

### 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 2019

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 2019

## 2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
General Fund	4,980	-	4,980	1,450
Scottish Government SDS Policy Unit Membership / Research (Core Funding)	-	185,394	185,394	105,000
Scottish Government Support In the Right Direction (Capacity Building)	-	-	-	87,532
Scottish Government SDS Mapping Exercise	-	-	-	-
	<u>4,980</u>	<u>185,394</u>	<u>190,374</u>	<u>193,982</u>

## Notes to the Financial Statements

For the Year Ended 31 March 2019

## 3. Investment Income

	2019	2018
	£	£
Interest received	36	34
	<u>36</u>	<u>34</u>

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

## 4. Other Income

	2019	2018
	£	£
Other income	3,130	3,200
Management fee income	3,162	19,987
	<u>6,292</u>	<u>23,187</u>

Other income relates to HMRC's employment allowance and a reimbursement from AILN.

Management fee income relates to management liabilities for grant funded projects.

## Notes to the Financial Statements

For the Year Ended 31 March 2019

## 5. Expenditure on Charitable Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Depreciation		-	337	337	336
Equipment hire and maintenance		-	-	-	-
Bank charges and interest		-	99	99	23
Insurance		-	869	869	860
Meeting and catering costs		-	6,728	6,728	2,078
Postage		-	4,126	4,126	350
Property costs and room hire		-	18,391	18,391	26,404
Travel		-	6,916	6,916	5,029
Stationery and office		-	757	757	485
Telephone		-	1,624	1,624	1,360
Training		-	3,178	3,178	1,077
Consultancy		-	-	-	-
Professional fees		-	7,151	7,151	4,546
Publicity and promotion		-	13,877	13,877	11,820
Sundries	6	3,000	30	3,030	80
Recruitment		-	464	464	15,386
Wages and social security		-	150,781	150,781	108,974
Website and IT costs		-	5,903	5,903	12,286
Governance costs	7	-	4,484	4,484	3,999
		<u>3,000</u>	<u>225,715</u>	<u>228,715</u>	<u>195,094</u>



## Notes to the Financial Statements

For the Year Ended 31 March 2019

## 6. Donations

On behalf of the SDSS membership a single contribution was made to the Cheshire Centre for Independent Living of £3,000 to support their payroll VAT appeal to HMRC in the wider interest of charitable payroll services.

## 7. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Accountancy fees	-	2,366	2,366	2,264
Committee meetings	-	1,037	1,037	560
Committee training	-	152	152	716
Committee travel costs	-	929	929	459
	<u>-</u>	<u>4,484</u>	<u>4,484</u>	<u>3,999</u>

## 8. Net Income / (Expenditure) for the Year

	2019 £	2018 £
This is stated after charging:		
Depreciation	337	336
Accountancy	2,366	2,264
	<u>2,703</u>	<u>2,600</u>

## Notes to the Financial Statements

For the Year Ended 31 March 2019

## 9. Staff Costs and Numbers

	2019	2018
	£	£
Staff costs were as follows:		
Salaries and wages	131,606	94,486
Social security costs	12,211	8,819
Employer pension contributions	6,964	5,669
	<u>150,781</u>	<u>108,974</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>5</u>	<u>4</u>
	<u>5</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 £69,624 (2018: £65,063).

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 2019

## 10. 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.

## 11. Tangible Fixed Assets

	Fittings and Equipment £	IT Equipment £	Total £
<b>Cost</b>			
At 1 April 2018	3,544	3,570	7,114
Additions	-	-	-
Disposals	-	-	-
At 31 March 2019	<u>3,544</u>	<u>3,570</u>	<u>7,114</u>
<b>Depreciation</b>			
At 1 April 2018	3,173	3,357	6,530
Charge for the year	124	213	337
Eliminated on disposals	-	-	-
At 31 March 2019	<u>3,297</u>	<u>3,570</u>	<u>6,867</u>
<b>Net book value</b>			
At 31 March 2019	<u>247</u>	-	<u>247</u>
At 31 March 2018	<u>371</u>	<u>213</u>	<u>584</u>

## Notes to the Financial Statements

For the Year Ended 31 March 2019

## 12. Debtors

	2019	2018
	£	£
Trade debtors	3,398	-
Prepayments	673	766
Other debtors	-	386
	<u>4,071</u>	<u>1,152</u>

## 13. Creditors Falling Due Within One Year

	2019	2018
	£	£
Trade creditors	12,414	6,336
Accruals	12,349	5,802
Other creditors	410	4,081
	<u>25,173</u>	<u>16,219</u>

## Notes to the Financial Statements

For the Year Ended 31 March 2019

## 14. Analysis of Charitable Funds

*Analysis of movements in unrestricted funds*

	As at 31 March 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	48,723	11,308	(3,000)	-	57,031
	<u>48,723</u>	<u>11,308</u>	<u>(3,000)</u>	<u>-</u>	<u>57,031</u>
<b>Name of fund</b>	<b>Description, nature and purposes of fund</b>				
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 2019

*Analysis of movements in restricted funds*

	As at 31 March 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
Scottish Government SDS Policy Unit Membership/Research (Core funding)	34,249	185,394	(219,709)	-	(66)
Scottish Government Support In the Right Direction (Capacity Building)	6,257	-	(1,726)	-	4,531
Scottish Government Support In the Right Direction (FAQs)	4,694	-	(3,599)	-	1,095
Scottish Government SDS Mapping Exercise	681	-	(681)	-	-
	<u>45,881</u>	<u>185,394</u>	<u>(225,715)</u>	<u>-</u>	<u>5,560</u>

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

Scottish Government  
SDS Policy Unit  
Membership/Research

To support the core operations of the charity.

## Notes to the Financial Statements

For the Year Ended 31 March 2019

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 2019

## 15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	247	247
Current assets	57,031	30,486	87,517
Current liabilities	-	(25,173)	(25,173)
As at 31 March 2019	<u>57,031</u>	<u>5,560</u>	<u>62,591</u>

## 16. 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 £409 (2018: £925).





**Self Directed  
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Thank you to our SDSS membership and partners.