



Report and Financial Statements For the Year Ended 31 March 2020



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 2020

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Legal and Administrative Information

For the Year Ended 31 March 2020

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	D Fricker [to Sep 2019 - Resigned]	I A Mullen [from Sep 2019]
Other Directors	G Thompson [elected at AGM] J McGee [elected at AGM]	B Garrard 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 2020

Committee's Report

The Committee presents its report and financial statements for the period ended 31 March 2020.

What is Self-directed Support?

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

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

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

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

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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 collective voice for influence nationally for member organisations;
- ⦿ To provide support to existing and emerging 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.

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Review of Achievements and Performance

In a year in which our final deliveries were being implemented with the spectre of CoVid-19 pandemic looming, SDSS took early precautions and steps to protect a proportionally more vulnerable stakeholder group. SDSS engagement was reduced in March, and particularly with the progress of our research programme on social care access, My Support My Choice, it quickly became clear planning local authority feedback sessions would be impossible. In terms of programme outcomes otherwise, the directors consider that the overall performance of the organisation during the year has been highly effective, supporting substantially more member organisations working in all areas of Scotland and representing members to numerous local authorities with exceptional feedback.

"We have felt that SDSS have supported us well this year by including us in a variety of work and projects which has increased our exposure. SDSS have been supported and promoted events we have been involved with & made introductions to new contacts."

(Personal Assistants Network Scotland, 2020)

In 2019/20 SDSS's membership covered every local authority area through our member organisations, working with over 31,918 people across Scotland (an increase of 12,606 in the year). Up to the time of writing we've welcomed a number of new members, including Age Scotland, Community Brokerage Network, ENABLE Scotland, GAADA Projects, Scottish Recovery Consortium, North Lanarkshire Disability Forum and The Advisory Group, taking our membership total up to 55. In undertaking membership renewals this year, we continued to collect demographic information on the service users they work with and we are supporting members to improve recording in this area to gain a better picture of the full reach of theirs and consequently our organisation. You

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For the Year Ended 31 March 2020

can find details of all our members, as well as other SDS Independent Support organisations, on our website in our new filterable member listing, see <https://www.sdsscotland.org.uk/members/>

Outcomes

SDSS's strategic aims for 2019/20 were to focus on all six charitable objectives as stated above through 25 campaigns engaging with over 1,300 people predominantly through presentation, workshop and training attendance (70%) but also including meetings and interventions.

In addition and more specifically, during 2019/20 SDSS had core funding from the Scottish Government SDS Policy Team to work on the following Outcomes:

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

"We feel more equipped and confident to challenge decisions. This is due to building new and better developed services. We are also finding that other local organisations are adapting our approach in their roles so we are able to influence positive change locally."

(ENABLE Scotland- 'We can all do it!' 2020)

Our tailored/issue-based member support to influence where needed was key to meeting this outcome, with 41 member organisations reporting direct benefit. Over the membership year 2019-20 key activities have included:

- **Option 2 Development in Shetland** where 80 people from across Adult Social Work, Children's Social Work, NHS Community Services, Council Finance, Procurement and Commissioning, as well as third sector care providers and information and support organisations along with people using SDS and carers were supported across 2 days to look at how Option 2 could be implemented

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For the Year Ended 31 March 2020

for the first time in Shetland. 4 member organisations GAADA, Shetland Community Connections, Mind Your Head and Advocacy Shetland were specifically supported;

- a **Local Authority Participation Request** with member the Scottish Borders SDS Forum which followed training delivery on the topic, around the implementation of pre-payment cards to clarify the Local Authority's position and influence both the potential options and the undertaking of an Equality Impact Assessment for each;
- on-going **Highlander Stakeholder Group** work to bring local people and organisations together, with prominent involvement this year from support and advocacy membership in the Highlands and Western Isles and also led to our attendance at Inclusion Scotland's 3rd Highland Disabled Person's Summit;
- **Highland Case Study: Ron Fraser** This evocative case study highlighted in our National Voice conference showcased the positive impact on independent support achieving procedural review and policy changes with the LA.

We responded to the **The Health and Sport Committee** consultation in February submitting our response, with input from members see <https://www.sdsscotland.org.uk/healthandsportcommittee/>. Subsequently in March Parliament representatives spoke at our National Voice event to increase participant awareness of the Parliamentary Inquiry, they also facilitated a workshop to allow for input from delegates. The ongoing work of committee has been impacted by CoViD-19.

Also key to 35 organisations this year was the support of the **SDS Collective** and for 32 of them our **networking events**. Organised in areas such as the Highlands and Aberdeenshire, as well as supporting members own events, such as in West Dunbartonshire and Fife, network events create opportunities for members to develop relationships with other people, share information and resources, learn about other local developments and identify areas for joint working.

The SDS Collective mailing list administered by SDSS grew to 109 and benefitted from an increase in confidence with online meetings during lock-down, moving from less than 6 annual face-to-face meetings to a weekly "Zoom." The format

Committee's Report

For the Year Ended 31 March 2020

is a key resource for SDSS stakeholder engagement because it includes individuals using social care services and carers as well as a wide range of organisations, issues based working groups and other non-member stakeholders with the most significant output in the year:

- production of the 'Call to Action' document that was incorporated by the Scottish Government as an appendix into their Option 1 and 2 Guidance for PA Employers.

Our largest commitment in the year under Outcome 1 was our **Service User Experience Research Project: My Support, My Choice (MSMC)** undertaken in partnership with the Health and Social Care Alliance (the ALLIANCE). The MSMC project heard about the experiences of 637 people who use or are being assessed for SDS. We interviewed 104 people who spoke about their own experiences and the experiences of other members of their household who use SDS (spanning the experience of a total of 119 people who use SDS or who are being assessed for SDS). A further 460 people completed the survey, and 58 people who use SDS participated in our focus groups. All qualitative and quantitative research has been carried out and reports completed as follows:

- 6 Local Authority reports (Dumfries, Borders, Glasgow, South Lanarkshire, Moray and Highland)
- 5 Thematic Reports:
 - Women's experiences as users of SDS (uses data from survey, interviews and general focus groups)
 - Older people from BME backgrounds (Glasgow focus group)
 - People with learning disabilities (People First Edinburgh focus group and SCLD Glasgow focus group)
 - People with lived experience of mental health problems (GAMH focus group in Glasgow)
 - People who are blind or partially sighted (RNIB focus group in Glasgow)
- Scotland National Report – bringing together the survey and qualitative data across the 32 local authorities in Scotland.

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Due to CoViD-19, the final stage of the project; sharing findings with local authorities and bringing local stakeholders together to discuss and make plans based on the recommendations, has been substantially delayed, but SDSS are committed to working with the ALLIANCE, and the Researchers on the project, as well as our members, to take forward this work in Winter 2020/21. (At the time of writing, publication of the national and thematic reports should be October)

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

“(SDSS) Provided important issue specific advice, supported our organisation to develop best practice uses of SDS in partnership with our local authority, and also provided an opportunity for one of our artists (National Voice 2020 postcard commission).”

(GAADA Projects CIC – Shetland, 2020)

Our membership shared that two key deliveries in the year were particularly important to them under this outcome:

- 29 members shared that that **Care Inspectorate local feedback sessions** in 6 Local Authority areas including Shetland, were important for them. The inspections looked at the implementation and impact of SDS locally and The Care Inspectorate gave a score to different areas of Local Authority activity and published findings and recommendations in relation to these. SDSS arranged the events and invited our local member organisations and the Local Authority to speak and take part. The conclusions and recommendations from their reports became a focus for discussion, as well as local Action Plans that Local Authorities were asked to produce in response to the Inspection Reports. This

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For the Year Ended 31 March 2020

led to local SiRD funded organisations being invited onto a number of joint planning groups to look at SDS implementation.

- **PVG / Disclosure Scotland Bill:** 23 members fed back the importance of two events held with Disclosure Scotland and members, looking at potential changes to the PVG Scheme, where members were able to share their views on how this needs to work, how PA Employers would need the ability to access Disclosures and what would happen when employing family members.

The 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 2019 AGM was 'SDS at Centre stage' and, as the event has now become equally embedded as a sheltered space for membership and their development, members were asked to provide outcomes for the day which ranged from a networking opportunity, seeing how other members are resolving issues in their area, raising the profile of their own organisations and even "encouragement" to maintain the belief that Local Authorities' will continue to improve SDS. 51 delegates attended the Perth Concert Hall (49 previous year) to hear about the programme for Adult Social Care reform and the future of ILF for example along with 4 workshops including a workshop on access to SDS for people affected by addiction and the development of a new PA employer's tool, introductory work for an SDSS project.

'It was great to be involved in this discussion. I learnt that it is important to update the PA handbook and remember that it is an ever evolving document.'

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A right based approach is more useful when it comes to addictions rather than a needs based one when it comes to addictions. Before today I didn't know addiction (substance and otherwise) was part of SDS eligibility.'

It was a great day; the format each aspect was 'fresh' and engaging.'

SDSS AGM 2019 delegates feedback

Further reading on the AGM is available at <https://www.sdsscotland.org.uk/sds-at-centre-stage-reflecting-on-sds-agm-2019/>

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

"As always, we have used the service to gain clarity for our own members on complex cases, the response we receive is always detailed and accurate. This is a very reliable service that we use and appreciate having behind us."

(SDS Forum East Renfrewshire, 2020)

This year, SDSS members told us that our **regular e-bulletins** were most important, with 41 reporting benefit. Bulletins are used to inform and update SDSS members on any developments relevant to SDS and social care to support our members to develop their services and their delivery locally. Member e-bulletins also 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.

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For the Year Ended 31 March 2020

During the membership year SDSS issued 27 e-bulletins curated exclusively for 200 membership readers with, in an age of information overload, focus on keeping information timely and highlighting relevance. Likewise, we produced a quarterly newsletter to individuals and organisations interested in SDS and our membership's activity, growing our subscribers in the year from 436 to 793, and overall achieving commendable open rates of above 40%.

It was interesting to see how in some other areas; third sector organisations are better able to work with Local Authorities than my organisation is. While this is something we always strive for, the event encouraged me to push more for this.

(National Voice delegate, 2020)

Our highest profile event **SDS National Voice 2020** was seen as prominent to 36 of our membership in this outcome. An annual occurrence, this national conference is designed for people involved in SDS at all levels who want to influence the delivery of health and social care and 14 member organisations reported this event left them in a stronger position to influence change positively locally and workshops within the day like one from Social Work Scotland about the key ingredients that systems, culture practice need to have to normalise SDS were highly valued. CoViD-19 concerns were proactively mitigated such that 136 delegates still felt comfortable to attend, up on the previous year (130) but below what we felt we might have achieved from the Glasgow venue, with every local authority area across Scotland represented:

- 34 (42 previous year) Third Sector
- 69 (52) Independent Support Organisations
- 9 (14) LA/NHS/HSCP SDS Team
- 11 (8) Public Sector other
- 13 (11) Individuals

Committee's Report

For the Year Ended 31 March 2020

92% (83% previous year) of people who completed the post event survey told us that SDS National Voice met their needs a lot or a great deal. 12 SDSS members reported they felt better recognised and valued by local and national policy makers, and additionally all delegates evaluated rated their knowledge on the role of independent support post event as either “extensive” or “good,” an increase of 20% on their pre-event position.

Read the full SDS National Voice 2020 report

https://www.sdsscotland.org.uk/wp-content/uploads/2020/05/SDS00017-National-Voice-2020-Brochure_LRv2.pdf and see selected videos <https://vimeo.com/showcase/7234897>

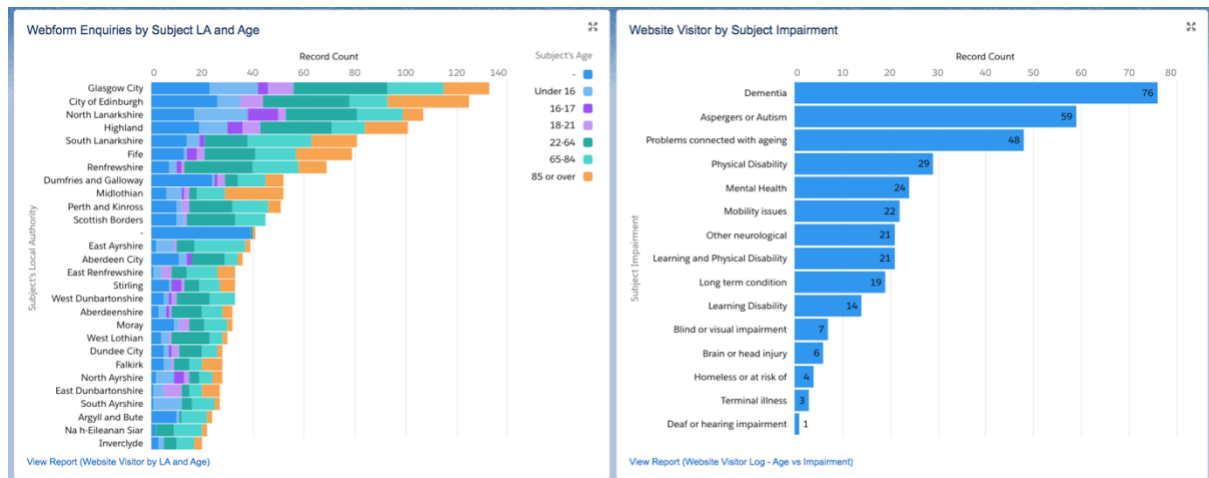
Within outcome 3 SDSS has a **signposting** role. 158 direct enquiries were handled in the year, and these were predominantly referred to SDSS members for support. Where there was no relevant local organisation, or the enquiry was complex, SDSS resolved the enquiry directly and 16 cases were opened for more extensive work.

The SDSS Find Help guided search on our website continues to do the bulk of our referral work to independent support organisations with 1,465 seeking specific assistance in the year and 802 referrals to support organisations relevant to their needs, demographic and location.

During the year, SDSS incrementally improved our website to improve referrals to membership organisations, including taking responsibility for Scottish Government's SDS domain as the preferred partner maintaining up to date information.

Committee's Report

For the Year Ended 31 March 2020



Glasgow and Edinburgh remain at the top for the source of enquiries with North Lanarkshire, Highland and South Lanarkshire. Now into its second year website statistics are beginning to reveal some trends and contributing to our watching brief, for example the very high proportion of people aged 85 or over seeking help in Midlothian and the impact of CoViD-19 on people seeking support with accessing to SDS.



You can view our new website here: www.sdsscotland.org.uk

Committee's Report

For the Year Ended 31 March 2020

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

“SDS Scotland has been great at circulating information and connecting up organisations who are involved in promoting SDS across Scotland.”

(The Advisory Group- Stirling, Clackmannanshire and Renfrewshire, 2020)

SDSS membership has continued to grow, a key indicator under this outcome, and is now standing at 55 members, with representation across every local authority area in Scotland, including all but 5 of the SiRD 2021 funded organisations.

Based on feedback from the membership renewal process, along with discussions with new and existing members, SDSS offered a range of **training opportunities** to support members development and in their work around delivering Independent SDS Information and Support. Where possible, SDSS have looked to develop and deliver training in partnership with Member Organisations. Training has had an SDS awareness raising focus during the year, which has included:

- SDS Legislation and Guidance (Legal Rights)
- Participation Requests and how to make use of them
- SDS and Carers Rights
- SDS Awareness Raising Sessions

52 people attended these sessions with 32 member organisations indicating variously they are better able to influence, have better services or feel supported.

Lastly, and key to providing practical support, SDSS continues to offer income generation support and in the year this was provided to two members, with a

Committee's Report

For the Year Ended 31 March 2020

number of funding opportunities presented to the membership more generally. 28 members feel supported by this service.

Financial review

Fundraising Strategy

The focus in this period continued to be the Scottish Government (SG) partnership supporting SDS implementation with funding devolved from previous Section 10 work to an SDS Policy Unit and combining our core membership operation and the implementation of the research project My Support My Choice. The launch of My Support My Choice surveys nationally and subsequent data analysis occupied 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 our 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 for funding our key priorities.

Financial Stability

SDSS had no unexpected or unmanageable costs in the year. We have updated our financial risk assessment and organisational strategy review for the period 2018-21 and we assess that our strategy, along with our healthy partnership with the Scottish Government and their continued SDS implementation strategy running until 2021, continued growth in membership and healthy unrestricted reserves, leaves us with low exposure to financial instabilities for the year ahead. CoViD-19 as an influence on funding has at the time of writing seen a rapid response from Scottish Government to announce a welcome extension to SiRD funding allowing many of our members to focus on much needed delivery. While it is impossible to be sure what approach Scottish Government will take with SDS implementation ahead of publication of its strategy, the programme

Committee's Report

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for government 2020-21 sets out, among a number of priorities entitled "Rethinking Social Care," that they will:

Set standards for how adult social care assessments and allocation of resources are carried out so that people accessing support are fully involved in decision making and experience greater consistency and transparency

Without doubt, and now further evidenced by the impact of CoViD-19, independent support for accessing social care will remain integral. At the time of writing an independent review of Adult Social Care has been commissioned, findings due January 21, (our research and mobilisation of our membership around this is a priority) and Scottish Government have created 5 divisions around social care policy with SDSS relationship aligned appropriately with "Social Care Remobilisation, Recovery and Reform."

With regard to our capacity, in the year it was felt that our research project My Support My Choice, was as much as we could manage. As a result the Quality Standard project work and application for funding was not commenced. We did however explore a "Challenge to Change" project which we felt manageable with the existing delivery and parallels in our membership support. Unfortunately funding was not secured with feedback that further work is needed to evidence impact.

Our fundraising strategy continues to be to diversify funding around new projects to be introduced in 2020-21 but the impact of CoViD-19 late in the abruptly and completely changed our priorities. Additionally, our expectation was to receive a reduction in income from Scottish Government for 2020-21 so we modelled a number of scenarios. Planning was focussed mostly around a 20% reduction, which was ultimately realised, presenting serious but manageable challenges and progression into 2020-21. Mitigation was planned through lowered staffing hours, dropping some elements of core delivery, new income from membership fees and management of project delivery.

Committee's Report

For the Year Ended 31 March 2020

In the year Management Committee approved the staff contract year to run to the end of June, to cover potential delays around final confirmation of Scottish Government (or any other) funding. Surrounded by uncertainty around Brexit, and as final ministerial sign off for funding by Scottish Government is often late in the financial year, this move was to prevent unnecessary HR processes.

Restricted Funds

At March 31, 2020, SDSS had spent to plan all Scottish Government Policy Unit income (£225,067) in line with budget expectations. Spend on remaining restricted funds brought into the year (£5,560) were as designated in the year prior: £570 of Support in the Right Direction FAQ money brought forward (£1,095), was spent on a video case study to sit alongside FAQ resources and the remainder will be spent on a further edit. Of the remaining SiRD Capacity Building money (£4,531), £785 was spent publishing a member developed easy read SDS booklets and £1,200 was designated to online forum development. SCVO Cyber Resilience income (£1,000) was spent in assessment for the "Cyber Essentials" standard [BIS/14/696/1.5]. This left a total restricted reserve carried forward into 2020-21 of £2,767 comprised of £2,870 and a £103.50 (£66) deficit on SG Policy Unit funding.

Unrestricted Funds

Unrestricted income received during the year (£20,956) consisted of agreed management fees (£4,501), research fees (£10,995), HMRC employers' allowance (£3,000), training income (£1,988), website transfer fee (£300) and bank interest (£172). This left our unrestricted fund above the target of 3 month's operating expenses (£77,987) with £10,995 designated to MSMC LA feedback sessions, when this face-to-face work can reasonably commence with CoViD-19 compliance, and the remainder available for use at the discretion of the Committee in furtherance of the general objectives of the charitable company and legal responsibilities.

Committee's Report

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Balance Sheet

Total funds at March 31, 2020 were £80,755. £13,865 of these are expected to be spent to meet agreed project outcomes by March 2021.

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 (£56,000), the Committee is pleased to report that the current reserve, less designated funds, of £66,992 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 Co-operative Bank accounts. Dual authority is required on all transactions with both bank services.

Committee's Report

For the Year Ended 31 March 2020

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 Inclusion Scotland and active participation in 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 2020

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 2020

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

6 November 2020

Independent Examiner's Report For the Year Ended 31 March 2020

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2020 that are set out on pages 26 to 41.

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 2020

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

10 November 2020

Statement of Financial Activities

For the Year Ended 31 March 2020

Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies		-	-	-	-
Charitable activities	2	2,288	226,067	228,355	190,374
Other trading activities		-	-	-	-
Investments	3	172	-	172	36
Other income	4	18,496	-	18,496	6,292
Total income		20,956	226,067	247,023	196,702
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	-	228,859	228,859	228,715
Other expenditure		-	-	-	-
Total expenditure		-	228,859	228,859	228,715
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure)		20,956	(2,792)	18,164	(32,013)

Statement of Financial Activities

For the Year Ended 31 March 2020

Transfers between funds	-	-	-	-
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	<u>20,956</u>	<u>(2,792)</u>	<u>18,164</u>	<u>(32,013)</u>
Funds brought forward	57,031	5,560	62,591	94,604
Funds carried forward	<u>77,987</u>	<u>2,768</u>	<u>80,755</u>	<u>62,591</u>

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 30 to 41 form part of these financial statements.

Balance Sheet as at 31 March 2020

For the Year Ended 31 March 2020

Balance Sheet as at 31 March 2020

	Notes	Total 2020 £	Total 2019 £
Fixed assets:			
Tangible assets	11	2,000	247
		<u>2,000</u>	<u>247</u>
Current assets:			
Debtors	12	425	4,071
Cash at bank and in hand		97,650	83,446
		<u>98,075</u>	<u>87,517</u>
Liabilities:			
Creditors falling due within one year	13	19,320	25,173
Net current assets		<u>78,755</u>	<u>62,344</u>
Total net assets		<u>80,755</u>	<u>62,591</u>
The funds of the charity:			
Unrestricted funds	14	77,987	57,031
Restricted funds	14	2,768	5,560
Total charity funds		<u>80,755</u>	<u>62,591</u>

For the year ended 31 March 2020 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 2020

For the Year Ended 31 March 2020

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 30 to 41 form part of these accounts.

Approved by the committee on 22 October 2020 and signed on their behalf by:



Angela Mullen (Treasurer)

6 November 2020

Notes to the Financial Statements For the Year Ended 31 March 2020

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

While the full impact of the CoViD-19 pandemic is not known, the Management Committee has presented the in the Financial Review narrative on financial stability as up to date and as transparent as possible. 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 2020

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 2020

2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
General Fund	2,288	-	2,288	4,980
Scottish Government SDS Policy Unit Membership / Research (Core Funding)	-	225,067	225,067	185,394
Scottish Government Support In the Right Direction (Capacity Building)	-	-	-	-
SCVO Cyber Fund	-	1,000	1,000	-
	<u>2,288</u>	<u>226,067</u>	<u>228,355</u>	<u>190,374</u>

Notes to the Financial Statements

For the Year Ended 31 March 2020

3. Investment Income

	2020	2019
	£	£
Interest received	172	36
	<u>172</u>	<u>36</u>

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

4. Other Income

	2020	2019
	£	£
Other income	3,000	3,130
Management fee income	15,496	3,162
	<u>18,496</u>	<u>6,292</u>

Other income relates to HMRC's employment allowance.

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

Notes to the Financial Statements

For the Year Ended 31 March 2020

5. Expenditure on Charitable Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Depreciation		-	364	364	337
Equipment hire and maintenance		-	-	-	-
Bank charges and interest		-	28	28	99
Insurance		-	908	908	869
Meeting and catering costs		-	5,100	5,100	6,728
Postage		-	3,302	3,302	4,126
Property costs and room hire		-	18,606	18,606	18,391
Travel		-	6,677	6,677	6,916
Stationery and office		-	591	591	757
Telephone		-	1,464	1,464	1,624
Training		-	856	856	3,178
Consultancy		-	-	-	-
Professional fees		-	14,762	14,762	7,151
Publicity and promotion		-	8,840	8,840	13,877
Sundries	6	-	-	-	3,030
Recruitment		-	-	-	464
Wages and social security		-	154,005	154,005	150,781
Website and IT costs		-	8,626	8,626	5,903
Governance costs	7	-	4,730	4,730	4,484
		<u>-</u>	<u>228,859</u>	<u>228,859</u>	<u>228,715</u>

Notes to the Financial Statements

For the Year Ended 31 March 2020

6. Donations

During the prior year ended 31 March 2019, 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 2020 £	Total 2019 £
Accountancy fees	-	2,612	2,612	2,366
Committee meetings	-	845	845	1,037
Committee training	-	194	194	152
Committee travel costs	-	1,080	1,080	929
	<u>-</u>	<u>4,730</u>	<u>4,730</u>	<u>4,484</u>

8. Net Income / (Expenditure) for the Year

	2020 £	2019 £
This is stated after charging:		
Depreciation	364	337
Accountancy	<u>2,612</u>	<u>2,366</u>
	<u><u>2,976</u></u>	<u><u>2,703</u></u>

Notes to the Financial Statements

For the Year Ended 31 March 2020

9. Staff Costs and Numbers

	2020	2019
	£	£
Staff costs were as follows:		
Salaries and wages	134,472	131,606
Social security costs	12,240	12,211
Employer pension contributions	<u>7,294</u>	<u>6,964</u>
	<u>154,005</u>	<u>150,781</u>

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

	2020	2019
	Number	Number
Core SDSS staff	<u>5</u>	<u>5</u>
	<u>5</u>	<u>5</u>

No employees had employee benefits in excess of £41,000 during the period or the prior period.

The total employee benefits of the key management personnel during the period were £69,270 (2019: £69,624).

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 2020

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 £
Cost			
At 1 April 2019	3,544	3,570	7,114
Additions	-	2,117	2,117
Disposals	-	-	-
At 31 March 2020	<u>3,544</u>	<u>5,686</u>	<u>9,231</u>
Depreciation			
At 1 April 2019	3,297	3,570	6,867
Charge for the year	70	294	364
Eliminated on disposals	-	-	-
At 31 March 2020	<u>3,367</u>	<u>3,864</u>	<u>7,231</u>
Net book value			
At 31 March 2020	<u>177</u>	<u>1,823</u>	<u>2,000</u>
At 31 March 2019	<u>247</u>	<u>-</u>	<u>247</u>

Notes to the Financial Statements

For the Year Ended 31 March 2020

12. Debtors

	2020	2019
	£	£
Trade debtors	425	3,398
Prepayments	-	673
Other debtors	-	-
	<u>425</u>	<u>4,071</u>

13. Creditors Falling Due Within One Year

	2020	2019
	£	£
Trade creditors	11,328	12,414
Accruals	3,417	12,349
Other creditors	4,575	410
	<u>19,320</u>	<u>25,173</u>

Notes to the Financial Statements

For the Year Ended 31 March 2020

14. Analysis of Charitable Funds

Analysis of movements in unrestricted funds

	As at 31 March 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	57,031	20,956	-	-	77,987
	<u>57,301</u>	<u>20,956</u>	<u>-</u>	<u>-</u>	<u>77,987</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 2020

Analysis of movements in restricted funds

	As at 31 March 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
Scottish Government SDS Policy Unit Membership/Research (Core funding)	(66)	225,067	(225,104)	-	(103)
Scottish Government Support In the Right Direction (Capacity Building)	4,531	-	(1,985)	-	2,546
Scottish Government Support In the Right Direction (FAQs)	1,095	-	(770)	-	325
SCVO Cyber Fund	-	1,000	(1,000)	-	-
	<u>5,560</u>	<u>226,067</u>	<u>(228,859)</u>	<u>-</u>	<u>2,768</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.

Scottish Government
Support In the Right
Direction

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

SCVO Cyber Fund

To help improve cyber security and demonstrate commitment to cyber security.

Notes to the Financial Statements

For the Year Ended 31 March 2020

15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	2,000	2,000
Current assets	77,987	20,088	98,075
Current liabilities	-	(19,320)	(19,320)
As at 31 March 2020	<u>77,987</u>	<u>2,768</u>	<u>80,755</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 £1,025 (2019: £409).